



A New Tax System (Family Assistance) Act 1999

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About this compilation

This compilation

This is a compilation of the *A New Tax System (Family Assistance) Act 1999* that shows the text of the law as amended and in force on 8 October 2015 (the **compilation date**).

This compilation was prepared on 8 October 2015.

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on ComLaw (www.comlaw.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on ComLaw for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on ComLaw for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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An Act to implement A New Tax System by providing assistance to families, and for related purposes

Part 1—Preliminary

1 Short title

This Act may be cited as the *A New Tax System (Family Assistance) Act 1999*.

2 Commencement

- (1) This Act commences, or is taken to have commenced:
 - (a) after all the provisions listed in subsection (2) have commenced; and
 - (b) on the last day on which any of those provisions commenced.
- (2) These are the provisions:
 - (a) section 1-2 of the *A New Tax System (Goods and Services Tax) Act 1999*;
 - (b) section 2 of the *A New Tax System (Goods and Services Tax Imposition—Excise) Act 1999*;
 - (c) section 2 of the *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*;
 - (d) section 2 of the *A New Tax System (Goods and Services Tax Imposition—General) Act 1999*;
 - (e) section 2 of the *A New Tax System (Goods and Services Tax Administration) Act 1999*.

Part 2—Interpretation

Division 1—Definitions

3 Definitions

- (1) In this Act, unless the contrary intention appears:

24 hour care has the meaning given in subsection (5).

24 hour care limit, in respect of a week and child, means a limit of:

- (a) one or more 24 hour care periods during which 24 hour care is provided to the child, as certified by an approved child care service under subsection 56(3) or (4) or decided by the Secretary under subsection 56(6) or (8); and
- (b) all of the hours in the sessions of care provided by an approved child care service to the child in the week, other than those hours that are included in a 24 hour care period.

24 hour care period means a period of time that is at least 24 consecutive hours but less than 48 consecutive hours.

absence, in relation to care provided by an approved child care service, has a meaning affected by sections 10 and 10A.

absent overseas FTB child has the meaning given by section 63.

absent overseas recipient has the meaning given by section 62.

absent overseas regular care child has the meaning given by section 63AA.

adjusted taxable income has the meaning given by Schedule 3.

aged care resident has the same meaning as in the *Social Security Act 1991*.

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amount of rent paid or payable has the same meaning as in the *Social Security Act 1991*.

application day has the meaning given by subsections 35K(2) and (3).

approved care organisation means an organisation approved by the Secretary under section 20.

approved course of education or study has the meaning given by subsection 541B(5) of the *Social Security Act 1991* for the purposes of paragraph (1)(c) of that section.

Attorney-General's Secretary means the Secretary of the Department administered by the Minister administering the *Australian Security Intelligence Organisation Act 1979*.

Australian Immunisation Handbook means the latest edition of the Australian Immunisation Handbook published by the Australian Government Publishing Service.

Australian resident has the same meaning as in the *Social Security Act 1991*.

Australian travel document has the same meaning as in the *Australian Passports Act 2005*.

authorised party, in relation to the adoption of a child, means a person or agency that, under the law of the State, Territory or foreign country whose courts have jurisdiction in respect of the adoption, is authorised to conduct negotiations or arrangements for the adoption of children.

back to school bonus means a payment to which an individual is entitled under section 95 or 98.

base FTB child rate, in relation to an FTB child of an individual whose Part A rate of family tax benefit is being worked out using Part 2 of Schedule 1, has the meaning given by clause 8 of that Schedule.

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base rate, in relation to an individual whose Part A rate of family tax benefit is being worked out using Part 2 of Schedule 1, has the meaning given by clause 4 of that Schedule.

becomes entrusted: a child **becomes entrusted** to the care of an individual at a time if:

- (a) any person entrusts the child to the individual's care; and
- (b) as a result, the child is in the individual's care at that time; and
- (c) the child was not in the individual's care at any earlier time.

benefit received by an individual has a meaning affected by paragraph 19(2)(b).

bonus test day means:

- (a) 1 January 2013; and
- (b) 30 June 2013; and
- (c) each subsequent 1 January; and
- (d) each subsequent 30 June.

capitalised maintenance income, in relation to an individual, means maintenance income (other than child maintenance to which clause 20B, 20C or 20D of Schedule 1 applies) of the individual:

- (a) that is neither a periodic amount nor a benefit provided on a periodic basis; and
- (b) the amount or value of which exceeds \$1,500.

Note: **Periodic amount** is defined in section 19.

care arrangement in relation to a child means:

- (a) a written agreement between the parents of the child, or between a parent of the child and another person who cares for the child, that relates to the care of the child; or
- (b) a parenting plan for the child; or
- (c) any of the following orders relating to the child:
 - (i) a family violence order within the meaning of section 4 of the *Family Law Act 1975*;

Section 3

- (ii) a parenting order within the meaning of section 64B of that Act;
- (iii) a State child order registered in accordance with section 70D of that Act;
- (iv) an overseas child order registered in accordance with section 70G of that Act.

care period has the meaning given by subparagraph 35A(1)(a)(ii) or (2)(b)(ii) or paragraph 35B(1)(a) or (2)(b).

change of care day for an individual who cares for a child means:

- (a) if a determination of the individual's percentage of care for the child has been revoked under Subdivision E of Division 1 of Part 3—the first day on which the care of the child that was actually taking place ceased to correspond with the individual's percentage of care for the child under the determination; or
- (b) otherwise—the first day on which the care of the child that was actually taking place ceased to correspond with the individual's extent of care under a care arrangement that applies in relation to the child.

child care benefit means the benefit for which a person is eligible under Division 4 of Part 3.

child care rebate means the rebate for which a person is eligible under Division 5 of Part 3.

child support means financial support under the *Child Support (Assessment) Act 1989* and includes financial support:

- (a) by way of lump sum payment; or
- (b) by way of transfer or settlement of property.

child support agreement has the meaning given by section 81 of the *Child Support (Assessment) Act 1989*.

child support care determination has the meaning given by paragraph 35T(1)(b).

Section 3

clean energy advance means an advance to which an individual is entitled under Division 1 or 3 of Part 8.

compliance penalty period has the same meaning as in the *Social Security Act 1991*.

conscientious objection, in relation to the immunisation of a child, has the meaning given by section 5.

current education period:

- (a) for a bonus test day that is a 1 January—means the period beginning on the bonus test day and ending on the next 30 June; and
- (b) for a bonus test day that is a 30 June—means the period beginning on the day after the bonus test day and ending on the next 31 December.

current figure, as at a particular time and in relation to an amount that is to be indexed or adjusted under Schedule 4, means:

- (a) if the amount has not yet been indexed or adjusted under Schedule 4 before that time—the amount; and
- (b) if the amount has been indexed or adjusted under Schedule 4 before that time—the amount most recently substituted for the amount under Schedule 4 before that time.

disability expenses maintenance has the meaning given by subsection 19(3).

disabled person means a person who is:

- (a) receiving a disability support pension under Part 2.3 of the *Social Security Act 1991*; or
- (b) receiving an invalidity pension under Division 4 of Part III of the *Veterans' Entitlements Act 1986*; or
- (c) participating in an independent living program provided by CRS Australia or such other body determined by the Minister, by legislative instrument, for the purposes of this paragraph; or

Section 3

- (d) diagnosed by a medical practitioner or a psychologist (see subsection 3(3)) as a person who is impaired to a degree that significantly incapacitates him or her; or
- (e) included in a class of persons determined by the Minister, by legislative instrument, to be a disabled person for the purposes of this paragraph.

economic security strategy payment to families means a payment to which an individual is entitled under section 89 or 93.

eligible for parental leave pay has the same meaning as in the *Paid Parental Leave Act 2010*.

ETR payment (short for Education Tax Refund payment) means a payment to which an individual is entitled under Part 7A.

family assistance means:

- (a) family tax benefit; or
- (b) stillborn baby payment; or
- (d) child care benefit; or
- (da) child care rebate; or
- (e) family tax benefit advance; or
- (f) single income family supplement; or
- (g) schoolkids bonus.

family law order means:

- (a) a parenting order within the meaning of section 64B of the *Family Law Act 1975*; or
- (b) a family violence order within the meaning of section 4 of that Act; or
- (c) a State child order registered under section 70D of that Act; or
- (d) an overseas child order registered under section 70G of that Act.

family tax benefit means the benefit for which a person is eligible under Division 1 of Part 3 (and includes any amount under section 58AA).

Section 3

Foreign Affairs Minister means the Minister administering the *Australian Passports Act 2005*.

FTB child:

- (a) in relation to family tax benefit—has the meaning given in Subdivision A of Division 1 of Part 3; and
- (b) in relation to child care benefit—has the meaning given in Subdivision A of Division 1 of Part 3 but:
 - (i) in applying Subdivision D of that Division to child care benefit, a reference in that Subdivision to a claim for payment of family tax benefit is to be read as a reference to a claim for payment of child care benefit; and
 - (ii) in applying subsections 24(4) and (6) to child care benefit, the references in those subsections to eligibility for family tax benefit are to be read as references to eligibility, or conditional eligibility, for child care benefit; and
- (ba) in relation to schoolkids bonus—has the meaning given in Subdivision A of Division 1 of Part 3; and
- (c) in relation to stillborn baby payment—has the meaning given in Subdivision A of Division 1 of Part 3; and
- (e) in relation to single income family supplement—has the meaning given in Subdivision A of Division 1 of Part 3 but, in applying Subdivision D of that Division to that supplement in a case where a claim for that supplement is required for there to be an entitlement to be paid that supplement, a reference in Subdivision D of that Division to a claim for payment of family tax benefit is to be read as a reference to a claim for payment of that supplement.

holder, in relation to a visa, has the same meaning as in the *Migration Act 1958*.

Human Services Secretary means the Secretary of the Department administered by the Minister administering the *Human Services (Centrelink) Act 1997*.

Section 3

illness separated couple has the same meaning as in the *Social Security Act 1991*.

Immigration Minister means the Minister administering the *Migration Act 1958*.

immunised, in relation to a child, means the child is immunised in accordance with:

- (a) a standard vaccination schedule determined under section 4;
or
- (b) a catch up vaccination schedule determined under section 4.

income support supplement has the same meaning as in the *Social Security Act 1991*.

Income Tax Assessment Act means the *Income Tax Assessment Act 1997*.

income year has the same meaning as in the Income Tax Assessment Act.

index number has the same meaning as in the *Social Security Act 1991*.

ineligible homeowner has the same meaning as in the *Social Security Act 1991*.

interim period has the meaning given by subsection 35L(2).

lower income threshold for child care benefit has the meaning given by subclause 6(2) of Schedule 2.

maintenance includes child support.

maintenance agreement means a written agreement (whether made within or outside Australia) that provides for the maintenance of a person (whether or not it also makes provision in relation to other matters), and includes such an agreement that varies an earlier maintenance agreement.

maintenance income, in relation to an individual, means:

Section 3

- (a) child maintenance—any one or more of the following amounts:
 - (i) if clause 20B of Schedule 1 applies (notional assessments for child support agreements)—the amount worked out under that clause;
 - (ii) if clause 20C of Schedule 1 applies (lump sum payments)—the amount worked out under that clause;
 - (ia) if clause 20D of Schedule 1 applies (deemed receipt for administrative assessments privately collected)—the amount worked out under that clause;
 - (iii) otherwise—the amount of a payment or the value of a benefit that is received by the individual for the maintenance of an FTB child of the individual and is received from a parent or relationship parent of the child, or the former partner of a parent or relationship parent of the child; or
- (b) partner maintenance—that is, the amount of a payment or the value of a benefit that is received by the individual for the individual's own maintenance and is received from the individual's former partner; or
- (c) direct child maintenance—that is, the amount of a payment or the value of a benefit that is received by an FTB child of the individual for the child's own maintenance and is received from:
 - (i) a parent or relationship parent of the child; or
 - (ii) the former partner of a parent or relationship parent of the child;

but does not include disability expenses maintenance.

Note: This definition is affected by section 19.

maintenance income credit balance has the meaning given by clause 24A of Schedule 1.

medical practitioner means a person registered or licensed as a medical practitioner under a State or Territory law that provides for the registration or licensing of medical practitioners.

Section 3

meets the immunisation requirements has the meaning given by section 6.

member of a couple has the same meaning as in the *Social Security Act 1991*.

member of the same couple has the same meaning as ***member of a couple*** has.

Military Rehabilitation and Compensation Act Education and Training Scheme means the scheme determined under section 258 of the *Military Rehabilitation and Compensation Act 2004* (as the scheme is in force at the commencement of this definition).

non-standard hours family day care means hours of care provided by an approved family day care service at times that are identified by the service in accordance with eligibility rules applicable to the service under paragraph 205(1)(b) of the Family Assistance Administration Act as the service's non-standard hours of care.

non-standard hours in-home care means hours of care provided by an approved in-home care service at times that are identified by the service in accordance with eligibility rules applicable to the service under paragraph 205(1)(b) of the Family Assistance Administration Act as the service's non-standard hours of care.

notional assessment has the meaning given by section 146E of the *Child Support (Assessment) Act 1989*.

one-off payment to families means a payment to which an individual is entitled under section 86.

paid work (other than in paragraph 15(1)(a) or section 17A) has the meaning given by section 3B.

parenting plan has the meaning given by the *Family Law Act 1975*.

partner has the same meaning as in the *Social Security Act 1991*.

Section 3

partnered (partner in gaol) has the same meaning as in the *Social Security Act 1991*.

part-time family day care means standard hours family day care provided by an approved family day care service for a child in a week during which the service provides a total of less than 50 hours of standard hours family day care for the child.

part-time in-home care means standard hours in-home care provided by an in-home care service for a child in a week during which the service provides a total of less than 50 hours of standard hours in-home care for the child.

passive employment income of an individual, in respect of a period, means:

- (a) income that is earned by the individual in respect of the period as a result of the individual being on paid leave for the period; or
- (b) a payment of compensation, or a payment under an insurance scheme, in respect of the individual's inability to earn, derive or receive income from paid work during the period; or
- (c) if the individual stops paid work as a self-employed individual—income that is derived by the individual in respect of the period from an interest, or from investments, held in connection with the individual's previous self-employment.

payment or benefit received from an individual has a meaning affected by paragraph 19(2)(c).

percentage of care, in relation to an individual who cares for a child, means the individual's percentage of care for the child that is determined by the Secretary under Subdivision D of Division 1 of Part 3.

percentage range has the meaning given by subsection 35P(2).

PPL period has the same meaning as in the *Paid Parental Leave Act 2010*.

prescribed educational scheme has the same meaning as in the *Social Security Act 1991*.

previous education period:

- (a) for a bonus test day that is a 1 January—means the period beginning on the previous 1 July and ending on the day before the bonus test day; and
- (b) for a bonus test day that is a 30 June—means the period beginning on the previous 1 January and ending on the bonus test day.

primary school amount has the meaning given by subsection 65A(1).

principal home has the same meaning as in the *Social Security Act 1991*.

received from has a meaning affected by paragraph 19(2)(a).

receiving:

- (a) in relation to a social security payment—has the same meaning as in subsections 23(1D), 23(2) and (4) of the *Social Security Act 1991*; and
- (b) for the purpose of construing references to a person receiving a social security pension or social security benefit that are references in sections 32AI, 50S and 50T of the Family Assistance Administration Act, section 61A of this Act and clauses 1, 28B and 38L of Schedule 1, and in clause 7 of Schedule 2, to this Act:
 - (i) is taken to include the meaning provided in subsection 23(4A) of the *Social Security Act 1991* as if those sections and clauses were specified in provisions of that Act referred to in subsection 23(4AA) of that Act; and
 - (ii) subject to subsection (8) of this section, is taken to include a reference to a person being prevented from receiving a social security pension or social security benefit because of the application of a compliance penalty period; and

Section 3

- (c) in relation to a social security pension, a social security benefit, a service pension or income support supplement—has a meaning affected by section 3AA (which deals with the suspension of payments under Part 3C (schooling requirements) of the *Social Security (Administration) Act 1999*).

recognised immunisation provider has the same meaning as in section 46A of the *Health Insurance Act 1973*.

recognised study commitments has the meaning given by section 17.

recognised training commitments has the meaning given by section 16.

recognised work or work related commitments has the meaning given by section 15.

reduced care of a child has the meaning given by section 35H.

registered entitlement, of an individual, means the individual's entitlement to receive maintenance income from a particular payer, if the payer's liability to pay that maintenance income is an enforceable maintenance liability within the meaning of the *Child Support (Registration and Collection) Act 1988*.

registered parenting plan means a parenting plan registered under section 63E of the *Family Law Act 1975*.

regular care child of an individual (the **adult**):

- (a) means an individual:
 - (i) who would be an FTB child of the adult but for the operation of section 25 (adult's percentage of care for the child during a care period is less than 35%); and
 - (ii) for whom the adult has a percentage of care during a care period that is at least 14%; and
- (b) in relation to child care benefit—also means an individual determined by the Secretary under subsection 42(2), 44(3) or 45(3) to be a regular care child of the adult.

Section 3

Note: See also section 25A.

relationship child has the same meaning as in the *Social Security Act 1991*.

relationship parent has the same meaning as in the *Social Security Act 1991*.

relevant schoolkids bonus child has the meaning given by section 35UB.

relevant shared carer means an individual who has a shared care percentage for each of his or her FTB children.

rent has the same meaning as in the *Social Security Act 1991*.

rent assistance child has the meaning given by clause 38B of Schedule 1.

repayment period, in relation to a family tax benefit advance that is paid to an individual, has the meaning given by subclause 40(3) of Schedule 1.

resides in Australia has the same meaning as in the *Social Security Act 1991*.

respite care couple has the same meaning as in the *Social Security Act 1991*.

returns to paid work has the meaning given by section 3B.

satisfies the work/training/study test has the meaning given by section 14.

school child has the meaning given by section 18.

school holiday session means a session of care provided by an approved outside school hours care service during school holidays.

schoolkids bonus means the payment for which an individual is eligible under Division 1A of Part 3.

Section 3

secondary earner of a couple, in respect of an income year, means:

- (a) unless paragraph (b) applies:
 - (i) the member of the couple who has the lower adjusted taxable income for the year; or
 - (ii) if both members of the couple have the same adjusted taxable income for the year—the member of the couple who returns to paid work first during the year; or
- (b) if the rate of family tax benefit for a member of the couple is determined on the basis of an estimate of adjusted taxable income for the year, and only one member of the couple returns to paid work during the year—the member of the couple whose original estimate of adjusted taxable income is the lower estimate for the couple for the year (disregarding subclause 3(2) of Schedule 3).

secondary school amount has the meaning given by subsection 65A(2).

security notice means a notice under section 57GJ.

senior secondary school child has the meaning given by section 22B.

service pension has the same meaning as in the *Social Security Act 1991*.

session of care has the meaning given by a determination in force under section 9.

shared care percentage for an individual for an FTB child has the meaning given by section 59.

single income family bonus means a payment to which an individual is entitled under section 101.

single income family supplement means the supplement for which an individual is eligible under Division 6 of Part 3.

social security benefit has the same meaning as in the *Social Security Act 1991*.

Section 3

social security payment has the same meaning as in the *Social Security Act 1991*.

social security pension has the same meaning as in the *Social Security Act 1991*.

special category visa has the same meaning as in the *Migration Act 1958*.

standard hours family day care means hours of care provided by an approved family day care service at times that are identified by the service in accordance with eligibility rules applicable to the service under paragraph 205(1)(b) of the Family Assistance Administration Act as the service's standard hours of care.

standard hours in-home care means hours of care provided by an approved in-home care service at times that are identified by the service in accordance with eligibility rules applicable to the service under paragraph 205(1)(b) of the Family Assistance Administration Act as the service's standard hours of care.

standard reduction, in relation to a family tax benefit advance, has the meaning given by clause 41 of Schedule 1.

stillborn baby payment means the payment for which an individual is eligible under Division 2 of Part 3.

stillborn child means a child:

- (a) who weighs at least 400 grams at delivery or whose period of gestation was at least 20 weeks; and
- (b) who has not breathed since delivery; and
- (c) whose heart has not beaten since delivery.

studying overseas full-time: see section 3C.

taxable income has the same meaning as in the Income Tax Assessment Act.

temporarily separated couple has the same meaning as in the *Social Security Act 1991*.

Section 3

undertaking full-time study has the same meaning as in the *Social Security Act 1991*.

upper income threshold for child care benefit has the meaning given by subclause 6(3) of Schedule 2.

Veterans' Children Education Scheme means the scheme prepared under section 117 of the *Veterans' Entitlements Act 1986* (as the scheme is in force at the commencement of this definition).

week, in relation to child care benefit and child care rebate, has the meaning given in subsection (6).

week concerned for an hour of care is the week (beginning on a Monday) in which the hour occurs.

youth allowance means a payment under Part 2.11 of the *Social Security Act 1991*.

- (2) Expressions used in this Act that are defined in the *A New Tax System (Family Assistance) (Administration) Act 1999* have the same meaning as in that Act.
- (3) For the purposes of paragraph (d) of the definition of ***disabled person***, the reference to a psychologist is a reference to a psychologist who:
 - (a) is registered with a Board established under a law of a State or Territory that registers psychologists in that State or Territory; and
 - (b) has qualifications or experience in assessing impairment in adults.
- (5) If, in relation to a 24 hour care period and a child:
 - (a) an approved child care service provides care to the child during the whole of the period; or
 - (b) an approved child care service:
 - (i) provides care to the child during more than half of the period; and

Section 3AA

- (ii) during the remaining part of the period, when the service is not providing care to the child, has responsibility for the child;
- the service providing the care, or providing the care and having the responsibility, is providing **24 hour care** to the child.
- (6) A **week**, for the purposes of child care benefit and child care rebate, commences on a Monday.
- (8) Subparagraph (b)(ii) of the definition of **receiving** in subsection (1) does not apply in relation to a compliance penalty period if:
 - (a) the duration of the period is more than 8 weeks; or
 - (b) in a case where the compliance penalty period immediately succeeded another compliance penalty period—it has been more than 8 weeks since any compliance penalty period did not apply to the person.
- (9) However, if:
 - (a) the compliance penalty period; or
 - (b) in a case where the compliance penalty period immediately succeeded another compliance penalty period—the period since any compliance penalty period did not apply to the person;started in the income year preceding the income year in which the 8 weeks referred to in subsection (8) elapsed, that subsection does not apply in relation to the compliance penalty period until the start of the later income year.

3AA Meaning of *receiving* affected by suspension of certain schooling requirement payments

Scope

- (1) This section applies for the purpose of construing references to a person receiving payments (***affected schooling requirement payments***) covered by subsection (2), if the references are in the following provisions:
 - (a) section 50S of the Family Assistance Administration Act;

Section 3A

- (b) clauses 1, 28B and 38L of Schedule 1 to this Act;
- (c) clause 7 of Schedule 2 to this Act.

- (2) The affected schooling requirement payments are the following:
- (a) a social security pension;
 - (b) a social security benefit;
 - (c) a service pension;
 - (d) income support supplement.

Note: These payments are *schooling requirement payments* within the meaning of the *Social Security (Administration) Act 1999* (see section 124D of that Act).

General rule—person taken to receive payment during suspension

- (3) In this Act, subject to subsections (4) and (5):

receiving is taken to include a reference to a person being prevented from receiving an affected schooling requirement payment because the payment is suspended under Part 3C (schooling requirements) of the *Social Security (Administration) Act 1999*.

Note: See also the definition of **receiving** in subsection 3(1), and subsections 3(8) and (9).

Exception—more than 13 weeks continuous suspension

- (4) Subsection (3) does not apply in relation to the suspension of an affected schooling requirement payment if the payment has been suspended for a continuous period of more than 13 weeks.
- (5) However, if the period of suspension referred to in subsection (4) started in the income year preceding the income year in which the 13 weeks referred to in that subsection elapsed, that subsection does not apply in relation to the suspension until the start of the later income year.

3A An individual may be in the care of 2 or more other individuals at the same time

For the avoidance of doubt, except where express provision is made to the contrary, an individual may be taken, for the purposes of this Act, to be in the care of 2 or more other individuals at the same time.

3B Meaning of *paid work* and *returns to paid work*

Meaning of paid work

- (1) ***Paid work*** (other than in paragraph 15(1)(a) or section 17A) means any work for financial gain or any other reward (whether as an employee, a self-employed individual or otherwise) that involves a substantial degree of personal exertion on the part of the individual concerned.

Note: The ordinary meaning of ***paid work*** applies to paragraph 15(1)(a) and section 17A.

Meaning of returns to paid work

- (2) An individual ***returns to paid work*** during an income year if:
- (a) the individual is not engaging in paid work during that year; and
 - (b) the individual later engages in paid work for an average of at least 10 hours per week for 4 consecutive weeks that start during that year.
- (3) An individual ***returns to paid work*** during an income year if:
- (a) the individual is not engaging in paid work during that year; and
 - (b) the individual later engages in paid work during that year, but not for an average of at least 10 hours per week for 4 consecutive weeks that start during that year; and
 - (c) the Secretary is notified in writing that the individual returned to paid work during that year:

Section 3B

- (i) during the income year following that year and in accordance with subsection (4); or
 - (ii) if a claim is made under the Family Assistance Administration Act for payment of family tax benefit for a past period that occurs in that year and the claim is made during the second income year following that year—in accordance with subsection (5).
- (4) For the purposes of subparagraph (3)(c)(i), if the individual is a member of a couple at any time, during the income year, before the individual engages in paid work as mentioned in paragraph (3)(b), the Secretary is notified in accordance with this subsection if the Secretary is notified by:
 - (a) if:
 - (i) both members of the couple are eligible for family tax benefit at any time, during that income year, before the individual engages in paid work (whether the members of the couple are eligible at the same time or at different times); and
 - (ii) the individual is a member of the same couple at the time of the notification;both members of the couple; and
 - (b) if:
 - (i) both members of the couple are eligible for family tax benefit at any time, during that income year, before the individual engages in paid work (whether the members of the couple are eligible at the same time or at different times); and
 - (ii) the individual is no longer a member of the same couple at the time of the notification;the individual who engages in the paid work; and
 - (c) if at all times, during that income year, before the individual engages in paid work, only one member of the couple is eligible for family tax benefit—the member of the couple who is eligible for family tax benefit.

Section 3C

- (5) For the purposes of subparagraph (3)(c)(ii), the Secretary is notified in accordance with this subsection if the Secretary is notified in the claim that the individual returned to paid work during that year.

3C Meaning of *studying overseas full-time*

For the purposes of this Act, *studying overseas full-time* has the meaning given by a legislative instrument made by the Minister for the purposes of this section.

Division 2—Immunisation rules

4 Minister's power to make determinations for the purposes of the definition of *immunised*

The Minister must, for the purpose of the definition of *immunised* in section 3, by legislative instrument, determine:

- (a) one or more standard vaccination schedules for the immunisation of children; and
- (b) one or more catch up vaccination schedules for the immunisation of children who have not been immunised in accordance with a standard vaccination schedule.

5 Meaning of *conscientious objection*

An individual has a *conscientious objection* to a child being immunised if the individual's objection is based on a personal, philosophical, religious or medical belief involving a conviction that vaccination under the latest edition of the standard vaccination schedule should not take place.

6 Immunisation requirements

- (1) This section states when the child of an individual (the *adult*) meets the immunisation requirements for the purposes of determining whether:
 - (a) the adult is eligible for child care benefit under Division 4 of Part 3; or
 - (b) FTB Part A supplement is to be added in working out the adult's maximum Part A rate of family tax benefit.

Child immunised

- (2) The child meets the immunisation requirements if the child has been immunised.

Conscientious objection

- (3) The child meets the immunisation requirements if a recognised immunisation provider has certified in writing that he or she has discussed with the adult the benefits and risks of immunising the child and the adult has declared in writing that he or she has a conscientious objection to the child being immunised.
- (4) The child meets the immunisation requirements if:
 - (a) the child is an FTB child, or a regular care child, of another individual (whether or not the child is also an FTB child, or a regular care child, of the adult); and
 - (b) a recognised immunisation provider has certified in writing that he or she has discussed with the other individual the benefits and risks of immunising the child and the other individual has declared in writing that he or she has a conscientious objection to the child being immunised.

Medical contraindication

- (5) The child meets the immunisation requirements if a recognised immunisation provider has certified in writing that the immunisation of the child would be medically contraindicated under the specifications set out in the Australian Immunisation Handbook.

Natural immunity

- (6) The child meets the immunisation requirements if a medical practitioner has certified in writing that the child does not require immunisation because the child has contracted a disease or diseases and as a result has developed a natural immunity.

Child is in an exempt class of children

- (7) The child meets the immunisation requirements if the child is in a class exempted from the requirement to be immunised by a determination under subsection 7(1).

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Other circumstances

- (8) The child meets the immunisation requirements if a determination in force under subsection 7(2) provides that the child meets the immunisation requirements.

7 Minister may make determinations in relation to the immunisation requirements

Exemption from immunisation requirements

- (1) The Minister may, by legislative instrument, determine that children included in a specified class are exempt from the requirement to be immunised.

Meeting the immunisation requirements

- (2) The Minister may, by legislative instrument, determine that children included in a specified class meet the immunisation requirements in circumstances specified in the determination.

Division 3—Various interpretative provisions

8 Extended meaning of *Australian resident*—hardship and special circumstances

- (1) The Secretary may determine:
 - (a) that an individual who is not an Australian resident is to be taken to be an *Australian resident* for the purposes of Division 4 of Part 3 (eligibility for child care benefit) for a period or indefinitely; and
 - (b) if the determination is for a period—the period in respect of which the individual is to be taken to be an Australian resident.
- (2) The Secretary may make a determination under subsection (1) if the Secretary is satisfied that:
 - (a) hardship would be caused to the individual if the individual were not treated as an Australian resident for a period or indefinitely; or
 - (b) because of the special circumstances of the particular case, the individual should be treated as an Australian resident for a period or indefinitely.
- (3) In making a determination under subsection (1), the Secretary must comply with any guidelines in force under subsection (4) in relation to the making of such determinations.
- (4) The Minister may, by legislative instrument, make guidelines:
 - (a) relating to the making of determinations under subsection (1); and
 - (b) in particular, setting time limits applicable to the determining of periods under paragraph (1)(b).

9 Session of care

- (1) The Minister must, by legislative instrument, determine what constitutes a *session of care* for the purposes of this Act.

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- (2) A determination under subsection (1) may also deal with how a session of care that starts on one day and ends on another day is to be treated for the purposes of this Act.

10 Effect of absence of child from care of approved child care service other than an approved occasional care service

Absence from part of a session

- (1) For the purposes of this Act, if a child is absent from part only of a session of care provided by an approved child care service (other than an approved occasional care service) the service is taken to have provided that part of the session of care to the child.

Initial 42 days absence

- (2) For the purposes of this Act, if:
- (a) a child is absent from all of one or more sessions of care that would otherwise have been provided to the child by an approved child care service (other than an approved occasional care service) on a day (even if the child is not absent from some or all of another session or sessions of care provided by the service or another service on the day); and
 - (b) the day does not fall:
 - (i) before the day the service has started providing care for the child; or
 - (ii) after the day the service has permanently ceased providing care for the child; and
 - (c) one or more of the hours in the session of care would, if the session were taken to have been provided to the child, count towards the weekly limit of hours for which an individual or an approved child care service is eligible for child care benefit in respect of the care of the child; and
 - (d) before the day, not more than 41 days have elapsed in the same financial year on which a session of care is taken to have been provided under this subsection to the child;

the service is taken to have provided the session of care to the child.

- (2A) Without limiting subparagraph (2)(b)(ii), an approved child care service is taken to have permanently ceased providing care for a child in the circumstances specified in an instrument under subsection (2B).
- (2B) The Minister may, by legislative instrument, specify circumstances for the purposes of subsection (2A).
- (2C) If an approved child care service has permanently ceased providing care for a child (including because of subsection (2A)), then, for the purposes of subparagraph (2)(b)(ii), the service is taken to have done so on the day the child last physically attended a session of care provided by the service.

Additional absence days permitted

- (3) For the purposes of this Act, if:
 - (a) a child is absent from all of a session of care that would otherwise have been provided to the child by an approved child care service (other than an approved occasional care service); and
 - (b) more than 42 days have elapsed in the same financial year on which a session of care is taken to have been provided under subsection (2) to the child; and
 - (c) one of the following applies:
 - (i) the absence is due to the illness of the child, the individual in whose care the child is, that individual's partner, or another individual with whom the child lives, and a medical certificate covering that illness is obtained from a medical practitioner and given to the service;
 - (ii) the absence is due to the child's attendance at a pre-school;

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- (iii) the absence is due to alternative care arrangements being made for the child because the child does not have to be at school on a pupil-free day;
 - (iv) the absence occurs in circumstances specified in a determination under section 11 as permitted circumstances for the purpose of this subparagraph; and
 - (d) one or more of the hours in the session of care would, if the session were taken to have been provided to the child, count towards the weekly limit of hours for which an individual or an approved child care service is eligible for child care benefit in respect of the care of the child;
- the service is taken to have provided the session of care to the child.

10A Effect of absence of child from care of approved child care service that is an approved occasional care service

Absence from part of a session

- (1) For the purposes of this Act, if a child is absent from part only of a session of care provided by an approved child care service that is an approved occasional care service, the service is taken to have provided that part of the session of care to the child.

Absence from all of a session

- (2) For the purposes of this Act, if:
 - (a) a child is absent from all of a session of care that would otherwise have been provided to the child by an approved child care service that is an approved occasional care service; and
 - (b) the absence occurs in circumstances specified in a determination under section 11 as permitted circumstances for the purpose of this paragraph;the service is taken to have provided the session of care to the child.

11 Minister may make determinations in relation to the absence of child from child care

Absences from care in permitted circumstances

The Minister may, by legislative instrument, determine that specified circumstances are permitted circumstances for the purpose of subparagraph 10(3)(c)(iv) or paragraph 10A(2)(b).

12 Effect of absence of child from care of registered carer

For the purposes of Subdivision C of Division 4 of Part 3, and of the application of Subdivision D of Division 4 of Part 4 in relation to that Subdivision, if a child is absent from all or part of a period of care that would otherwise have been provided to the child by a registered carer, the carer is taken to have provided care to the child during the period of absence.

13 School holidays

The Secretary may, by notice given to an approved outside school hours care service, determine that a specified day or days that are not school holidays in the State or Territory in which the service is located are taken to be school holidays for the purposes of the definition of *school holiday session* in section 3.

14 Meaning of *satisfies the work/training/study test*

- (1) An individual *satisfies the work/training/study test* if:
 - (a) the individual has recognised work or work related commitments; or
 - (b) the individual has recognised training commitments; or
 - (c) the individual has recognised study commitments.
- (1A) However, for the purposes of section 54, the individual satisfies the work/training/study test only if:
 - (a) the individual meets the activity requirements under section 17A for the week; or

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- (b) the individual is not included in a class of individuals specified in a determination under subsection (1C) and:
 - (i) paragraph 15(1)(b), 15(1)(c), 17(1)(a), 17(1)(b), 17(1)(c) or 17(1)(d) applies to the person; or
 - (ii) the individual is an individual in a class of individuals specified in a determination under subsection 15(2); or
 - (iii) the individual is covered by a determination under subsection (1B) or (2).
- (1B) The Minister may, by legislative instrument, determine circumstances in which individuals are not required to meet the activity requirements under section 17A.
- (1C) The Minister may, by legislative instrument, determine that one or more of the classes of individuals specified in a determination under subsection 15(2) are classes of individuals who must meet the activity requirements under section 17A.
- (2) The Minister may, by legislative instrument, determine that individuals included in a specified class are exempt from the requirements of paragraphs (1)(a), (b) and (c).
- (3) An individual covered by a determination under subsection (2) is taken to satisfy the work/training/study test while the determination is in force.

15 Work/training/study test—recognised work or work related commitments

- (1) An individual has *recognised work or work related commitments* if the individual:
 - (a) is in paid work (whether or not the individual performs the work as an employee); or
 - (b) receives a carer payment under Part 2.5 of the *Social Security Act 1991*; or
 - (c) receives carer allowance for a disabled adult (within the meaning of section 952 of the *Social Security Act 1991*) under Part 2.19 of that Act.

- (2) The Minister may, by legislative instrument, determine that individuals included in a specified class are individuals who are taken to have recognised work or work related commitments for the purposes of this section.

16 Work/training/study test—recognised training commitments

- (1) An individual has *recognised training commitments* if the individual is undertaking a training course for the purpose of improving his or her work skills and/or employment prospects.
- (2) For the purposes of subsection (1), if an individual is undertaking a training course then the individual is taken to be doing so even if the individual is not required to participate in any activity for the course (for example, because of a vacation break in the course).
- (3) The Minister may, by legislative instrument, determine that individuals included in a specified class are individuals who are taken to have recognised training commitments for the purposes of this section.

17 Work/training/study test—recognised study commitments

- (1) An individual has *recognised study commitments* if the individual:
 - (a) receives youth allowance and is undertaking full-time study; or
 - (b) receives austudy payment under the *Social Security Act 1991*; or
 - (c) receives a pensioner education supplement under the *Social Security Act 1991*; or
 - (d) receives assistance under the scheme known as the ABSTUDY scheme; or
 - (e) is undertaking any other course of education for the purposes of improving his or her work skills and/or employment prospects.
- (2) For the purposes of subsection (1), if an individual is undertaking an education course then the individual is taken to be doing so even

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if the individual is not required to participate in any activity for the course (for example, because of a vacation break in the course).

- (3) The Minister may, by legislative instrument, determine that individuals included in a specified class are individuals who are taken to have recognised study commitments for the purposes of this section.

17A Activity requirements for claims for child care benefit for care provided by approved child care service

- (1) An individual who has claimed child care benefit for care provided by an approved child care service during a week meets the activity requirements for a week if:
- (a) during the week, the individual has engaged in one or more of the following activities:
 - (i) paid work (whether or not the individual performs the work as an employee);
 - (ii) a training course undertaken for the purpose of improving his or her work skills and/or employment prospects;
 - (iii) a course of education undertaken for the purpose of improving his or her work skills and/or employment prospects;
 - (iv) any other activity that the Minister determines under subsection (2); and
 - (b) the sum of the number of hours that the individual spends during the week doing those activities:
 - (i) is at least 15; or
 - (ii) if subparagraph (i) does not apply—is, when added to the sum of the number of hours that the individual spends during the immediately preceding week doing those activities, at least 30; or
 - (iii) if neither subparagraph (i) nor (ii) applies—is, when added to the sum of the number of hours that the individual spends during the immediately following week doing those activities, at least 30.

- (2) The Minister may, by legislative instrument, determine activities that count towards meeting the activity requirements under this section.
- (3) A determination under subsection (2) may determine that specified kinds of leave are activities that count towards meeting the activity requirements under this section.
- (4) If, in determining whether an individual has met the activity requirements for a week, hours that the individual spends during another week doing the activities mentioned in paragraph (1)(a) are counted, then no hours spent during that other week are to be counted in determining whether the individual has met the activity requirements for a third week.
- (5) If:
 - (a) an individual is in paid work; and
 - (b) the individual is taking leave of a kind specified in a determination under subsection (2);then, the individual is taken to have engaged in paid work for the number of hours that the individual would have spent doing the paid work if the individual did not take the leave.

18 Meaning of *school child*

- (1) A child is a ***school child*** for the purposes of this Act if the child is attending primary or secondary school, or is on a break from school (for example, school holidays) and will be attending primary or secondary school after that break.
- (1A) A child is taken to be a ***school child*** for the purposes of the Act if the child has reached 6 years of age, unless an individual who is:
 - (a) conditionally eligible under section 42 for child care benefit by fee reduction for a session of care provided to the child; or
 - (b) eligible for child care benefit (by fee reduction or otherwise) for a session of care provided to the child;notifies the Secretary in the manner required by the Secretary that the child does not satisfy the criterion in subsection (1).

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- (2) The Minister may, by legislative instrument, determine that children in a specified class are to be treated as though they were attending primary or secondary school for the purposes of this Act.
- (3) The Minister may, by legislative instrument, determine that children in a specified class are to be treated as though they were not attending primary or secondary school for the purposes of this Act.

19 Maintenance income

- (1) For the purposes of the definition of **capitalised maintenance income** in section 3, an amount is a **periodic amount** if it is:
 - (a) the amount of one payment in a series of related payments, even if the payments are irregular in time and amount; or
 - (b) the amount of a payment making up for arrears in such a series.
- (2) For the purposes of the definitions of **maintenance income** and **disability expenses maintenance** in section 3:
 - (a) a payment received under subsection 76(1) of the *Child Support (Registration and Collection) Act 1988* in relation to a registered maintenance liability (within the meaning of that Act) is taken to be **received from** the individual who is the payer (within the meaning of that Act) in relation to the liability; and
 - (b) a reference to a **benefit received by an individual** includes a reference to a benefit received by the individual because of a payment made to, or a benefit conferred on, another individual (including a payment made or benefit conferred under a liability owed to the other individual); and
 - (c) a reference to a **payment or benefit received from an individual** includes a reference to a payment or benefit received:
 - (i) directly or indirectly from the individual; and
 - (ii) out of any assets of, under the control of, or held for the benefit of, the individual; and

- (iii) from the individual under or as a result of a court order, a court registered or approved maintenance agreement, a financial agreement (within the meaning of the *Family Law Act 1975*), a Part VIIIAB financial agreement (within the meaning of that Act) or otherwise.
- (3) A payment or benefit is ***disability expenses maintenance*** of an individual if:
- (a) the payment or benefit is provided for expenses arising directly from:
 - (i) a physical, intellectual or psychiatric disability; or
 - (ii) a learning difficulty;of an FTB child of the individual; and
 - (b) the disability or difficulty is likely to be permanent or to last for an extended period; and
 - (c) the payment or benefit is received:
 - (i) by the individual for the maintenance of the FTB child; or
 - (ii) by the FTB child for the child's own maintenance; and
 - (d) the payment or benefit is received from:
 - (i) a parent or relationship parent of the child; or
 - (ii) the former partner of a parent or relationship parent of the child.

Division 4—Approved care organisations

20 Approval of organisations providing residential care services to young people

- (1) The Secretary may approve an organisation that co-ordinates or provides residential care services to young people in Australia as an approved care organisation for the purposes of this Act.

Revocation

- (2) The Secretary may revoke an approval under subsection (1).

Part 3—Eligibility for family assistance

Division 1—Eligibility for family tax benefit

Subdivision A—Eligibility of individuals for family tax benefit in normal circumstances

21 When an individual is eligible for family tax benefit in normal circumstances

- (1) An individual is eligible for family tax benefit if:
 - (a) the individual:
 - (i) has at least one FTB child; or
 - (ii) is not an absent overseas recipient and has at least one regular care child who is also a rent assistance child; and
 - (b) the individual:
 - (i) is an Australian resident; or
 - (ia) is a special category visa holder residing in Australia; or
 - (ii) satisfies subsection (1A); and
 - (c) the individual's rate of family tax benefit, worked out under Division 1 of Part 4 but disregarding reductions (if any) under clause 5 or 25A of Schedule 1 and disregarding section 58A and subclauses 31B(3), 38AA(3) and 38AF(3) of Schedule 1, is greater than nil.

When individual satisfies this subsection

- (1A) An individual satisfies this subsection if:
 - (a) the individual is the holder of a visa determined by the Minister for the purposes of subparagraph 729(2)(f)(v) of the *Social Security Act 1991*; and
 - (b) either:
 - (i) the individual is in Australia; or

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- (ii) the individual is temporarily absent from Australia for a period not exceeding 6 weeks and the absence is an allowable absence in relation to special benefit within the meaning of Part 4.2 of that Act.

Exception

- (2) However, the individual is not eligible for family tax benefit if another provision of this Subdivision so provides.

22 When an individual is an FTB child of another individual

- (1) An individual is an **FTB child** of another individual (the **adult**) in any of the cases set out in this section.

Individual aged under 16

- (2) An individual is an **FTB child** of the adult if:
 - (a) the individual is aged under 16; and
 - (b) the individual is in the adult's care; and
 - (c) the individual is an Australian resident, is a special category visa holder residing in Australia or is living with the adult; and
 - (d) the circumstances surrounding legal responsibility for the care of the individual are those mentioned in paragraph (5)(a), (b) or (c).

Individual aged 16-17

- (3) An individual is an **FTB child** of the adult if:
 - (a) the individual has turned 16 but is aged under 18; and
 - (b) the individual is in the adult's care; and
 - (c) the individual is an Australian resident, is a special category visa holder residing in Australia or is living with the adult; and
 - (d) the circumstances surrounding legal responsibility for the care of the individual are those mentioned in paragraph (5)(a), (b) or (c); and

- (e) the individual is a senior secondary school child.

Individual aged 18-19

- (4) An individual is an **FTB child** of the adult if:
- (a) the individual is aged 18 or is aged 19 and the calendar year in which the individual turned 19 has not ended; and
 - (b) the individual is in the adult's care; and
 - (c) the individual is an Australian resident, is a special category visa holder residing in Australia or is living with the adult; and
 - (d) the individual is a senior secondary school child.

Legal responsibility for the individual

- (5) The circumstances surrounding legal responsibility for the care of the individual are:
- (a) the adult is legally responsible (whether alone or jointly with someone else) for the day-to-day care, welfare and development of the individual; or
 - (b) under a family law order, registered parenting plan or parenting plan in force in relation to the individual, the adult is someone with whom the individual is supposed to live or spend time; or
 - (c) the individual is not in the care of anyone with the legal responsibility for the day-to-day care, welfare and development of the individual.

Percentage of care at least 35%

- (7) If an individual's percentage of care for a child during a care period is at least 35%, the child is taken to be an FTB child of that individual for the purposes of this section on each day in that period, whether or not the child was in that individual's care on that day.

Note: If an individual's percentage of care for a child during a care period is less than 35%, the child is taken not to be an FTB child (see section 25).

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22A Exceptions to the operation of section 22

Exceptions

Despite section 22, an individual cannot be an FTB child of another individual (an **adult**) in the cases set out in this table:

When the individual is not an FTB child of the adult at a particular time		
	If the individual is aged:	then the individual cannot be an FTB child of the adult if:
1	5 or more and less than 16	the adult is the individual's partner, or would be if the individual were over the age of consent applicable in the State or Territory in which the individual lives.
2	16 or more	(b) the adult is the individual's partner; or (c) the individual, or someone on behalf of the individual, is, at the particular time, receiving payments under a prescribed educational scheme.
3	any age	the individual, or someone on behalf of the individual, is, at the particular time, receiving: (a) a social security pension; or (b) a social security benefit; or (c) payments under a program included in the programs known as Labour Market Programs.

22B Meaning of *senior secondary school child*

- (1) An individual is a ***senior secondary school child*** if:
- (a) the following requirement is satisfied:
- (i) for the purposes of subclause 29(3) or 36(2) of Schedule 1—the individual is aged 16 or 17 or is aged 18 and the calendar year in which the individual turned 18 has not ended;

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- (ii) for the purposes of any other provision of this Act—the individual is aged 16, 17 or 18 or is aged 19 and the calendar year in which the individual turned 19 has not ended; and
- (b) one of the following applies:
 - (i) the individual is undertaking full-time study in an approved course of education or study that would, in the Secretary's opinion, assist or allow the individual to complete the final year of secondary school or an equivalent level of education;
 - (ia) the individual is studying overseas full-time in a way that would, in the Secretary's opinion, assist or allow the individual to complete the final year of secondary school or an equivalent level of education;
 - (ii) subsection (2) applies in relation to the individual.

Exemption from full-time study requirement

- (2) This subsection applies in relation to the individual if:
 - (a) there is no locally accessible approved course of education or study (including any such course available by distance education); or
 - (b) where there is such a course:
 - (i) there is no place available on the course for the individual; or
 - (ii) the individual is not qualified to undertake the course; or
 - (iii) the individual lacks capacity to undertake the course because the individual has a physical, psychiatric or intellectual disability or a learning disability such as attention deficit disorder; or
 - (c) in the Secretary's opinion, special circumstances exist that make it unreasonable to require the individual to undertake an approved course of education or study.

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Determination of full-time study hours

- (2A) For the purposes of subparagraph (1)(b)(i) or (ia), if the Secretary determines that it is appropriate to do so having regard to an individual's circumstances, the Secretary may determine that the normal amount of full-time study for the individual in respect of a course is to be a number of hours per week specified in the determination, averaged over the duration of the period for which the individual is enrolled in the course.

Continued status of senior secondary school child

- (3) If, apart from this subsection, an individual would cease to be a senior secondary school child because the individual completes the final year of secondary school or an equivalent level of education, then the individual is taken to be a senior secondary school child until the end of:
- (a) if the day the individual completes that final year of secondary school or equivalent level of education is in November or December in a calendar year—31 December of that year; or
 - (b) if the day the individual completes that final year of secondary school or equivalent level of education is before November—the period of 28 days beginning on the day after that day.

Interpretation

- (4) An individual **completes** the final year of secondary school or an equivalent level of education on the day worked out in accordance with the following table:

Completion day		
Item	In this situation:	The day is:
1	The individual was not required to sit an examination in relation to that final year or that equivalent level of education	The day determined by the secondary school to be the last day of classes for that year or by the provider of that education to be the last day of classes for that level of education (as the case may be)
2	The individual was required to sit an examination in relation to that final year or that equivalent level of education	The later of: (a) the day determined by the secondary school to be the last day of the period of examinations for that final year or by the provider of that education to be the last day of the period of examinations for that level of education (as the case may be); and (b) the day determined by the secondary school to be the last day of classes for that final year or by the provider of that education to be the last day of classes for that level of education (as the case may be)

- (5) To avoid doubt, if an individual ceases to be a senior secondary school child, nothing in this section prevents the individual again becoming a senior secondary school child.

23 Effect of FTB child ceasing to be in individual's care without consent

- (1) This section applies if:
- (a) an individual is an FTB child of another individual (the **adult**) under subsection 22(2) or (3); and
 - (aa) the circumstances surrounding legal responsibility for the care of the individual are those mentioned in paragraph 22(5)(a) or (b); and

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- (b) an event occurs in relation to the child without the adult's consent that prevents the child being in the adult's care; and
- (c) the adult takes reasonable steps to have the child again in the adult's care.

When the child remains an FTB child of the adult

- (2) Subject to subsection (4A), the child is an FTB child of the adult for that part of the qualifying period (see subsection (5)) for which:
 - (a) the child would have been an FTB child of the adult under subsection 22(2) or (3) if the child had not ceased to be in the adult's care; and
 - (b) the circumstances surrounding legal responsibility for the care of the child are those mentioned in paragraph 22(5)(a) or (b).
- (3) The reference, in paragraphs (1)(a) and (2)(a), to an FTB child of an individual or adult under subsection 22(2) or (3) includes a reference to:
 - (a) a child who is an FTB child under subsection 22(2) or (3) in its application by virtue of subsection 22(7); and
 - (b) a child who is an FTB child under subsection 22(2) or (3), but who is taken not to be an FTB child under section 25.

Note: As a result of subsection (2) of this section, a child who is taken not to be an FTB child under section 25, but who is a regular care child, will remain a regular care child for the part of the qualifying period referred to in subsection (2) of this section.

- (4) Except as provided in subsection (2), the child cannot (in spite of section 22) be an FTB child of any individual during the qualifying period.

When subsection (2) does not apply

- (4A) If the Secretary is satisfied that special circumstances exist in relation to the child, the Secretary may determine that subsection (2) does not apply in relation to the child and the adult.

Definition of parent and qualifying period

(5) In this section:

parent includes a relationship parent.

qualifying period means the period beginning when the child ceases to be in the adult's care and ending at the earliest of the following times:

- (a) if the child again comes into the adult's care at a later time—that later time;
- (b) either:
 - (i) after 14 weeks pass since the child ceased to be in the adult's care; or
 - (ii) if the Secretary specifies, under subsection (5A), a day that is earlier than the last day in that 14-week period—the end of that earlier day;
- (c) if:
 - (i) the adult is a parent of the child; and
 - (ii) no family law order, registered parenting plan or parenting plan is in force in relation to the child; and
 - (iii) the child comes into the care of the other parent at a later time;that later time.

Shorter qualifying period

(5A) If the Secretary is satisfied that special circumstances exist in relation to the child, the Secretary may specify a day for the purposes of subparagraph (b)(ii) of the definition of **qualifying period** in subsection (5).

Parents of relationship children

(6) If a child (other than an adopted child) is a relationship child of a person because he or she is a child of the person, and of another person, within the meaning of the *Family Law Act 1975*, the person and the other person are taken to be the child's only parents for the

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purposes of paragraph (c) of the definition of *qualifying period* in subsection (5).

24 Effect of certain absences of FTB child etc. from Australia

Absence from Australia of FTB or regular care child

- (1) If:
- (a) any of the following applies:
 - (i) an FTB child leaves Australia;
 - (ii) a child born outside Australia is an FTB child at birth;
 - (iii) a regular care child leaves Australia;
 - (iv) a child born outside Australia is a regular care child at birth; and
 - (b) the child continues to be absent from Australia for more than 56 weeks;
- during that absence from Australia, the child is neither an FTB child, nor a regular care child, at any time after the period of 56 weeks beginning on the first day of the child's absence from Australia.
- (2) If:
- (a) an FTB child, or a regular care child, who has been absent from Australia for more than 6 weeks, but less than 56 weeks, comes to Australia; and
 - (b) the child leaves Australia less than 6 weeks later;
- for the purposes of subsection (1), the child is taken not to have come to Australia.
- (3) If:
- (a) a child is neither an FTB child nor a regular care child because of the application of subsection (1) or a previous application of this subsection; and
 - (b) the child comes to Australia; and
 - (c) the child leaves Australia less than 6 weeks after coming to Australia;

the child is neither an FTB child nor a regular care child at any time during the absence from Australia referred to in paragraph (c).

Maximum period of eligibility for family tax benefit while individual overseas

- (4) If an individual leaves Australia, the maximum period for which the individual can be eligible for family tax benefit during that absence from Australia is the period of 56 weeks beginning on the first day of that absence.
- (5) If:
- (a) an individual who has been absent from Australia for more than 6 weeks, but less than 56 weeks, returns to Australia; and
 - (b) the individual leaves Australia again less than 6 weeks later; the individual is taken not to have returned to Australia for the purposes of subsection (4).
- (6) If:
- (a) an individual is eligible for family tax benefit while the individual is absent from Australia; and
 - (b) the individual then ceases to be eligible for family tax benefit because of the application of subsection (4) or a previous application of this subsection; and
 - (c) the individual returns to Australia; and
 - (d) the individual leaves Australia again less than 6 weeks after returning to Australia;
- the individual is not eligible for family tax benefit at any time during the absence from Australia referred to in paragraph (d).

Extension of 56 week period in certain circumstances

- (7) The Secretary may extend the 56 week period (the **initial period**) referred to in subsection (1), (2), (4) or (5), to a period of no more than 3 years, if the Secretary is satisfied that the child mentioned in subsection (1) or (2), or the individual mentioned in subsection (4)

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or (5), (in each case, the *person*) is unable to return to Australia within the initial period because of any of the following events:

- (a) a serious accident involving the person or a family member of the person;
 - (b) a serious illness of the person or a family member of the person;
 - (c) the hospitalisation of the person or a family member of the person;
 - (d) the death of a family member of the person;
 - (e) the person's involvement in custody proceedings in the country in which the person is located;
 - (f) a legal requirement for the person to remain outside Australia in connection with criminal proceedings (other than criminal proceedings in respect of a crime alleged to have been committed by the person);
 - (g) robbery or serious crime committed against the person or a family member of the person;
 - (h) a natural disaster in the country in which the person is located;
 - (i) political or social unrest in the country in which the person is located;
 - (j) industrial action in the country in which the person is located;
 - (k) a war in the country in which the person is located.
- (8) The Secretary must not extend the initial period under subsection (7) unless:
- (a) the event occurred or began during the initial period; and
 - (b) if the event is political or social unrest, industrial action or war—the person is not willingly involved in, or willingly participating in the event.
- (9) The Secretary may extend the 56 week period referred to in subsection (1), (2), (4) or (5), to a period of no more than 3 years, if the Secretary is satisfied that, under the Medical Treatment Overseas Program administered by the Minister who administers the *National Health Act 1953*, financial assistance is payable in respect of the absence from Australia of the child mentioned in

subsection (1) or (2) or the individual mentioned in subsection (4) or (5).

- (10) The Secretary may extend the 56 week period referred to in subsection (4) or (5), to a period of no more than 3 years, if the Secretary is satisfied that the individual mentioned in the subsection is unable to return to Australia within the 56 week period because the individual is:
- (a) deployed outside Australia as a member of the Defence Force, under conditions specified in a determination made under the *Defence Act 1903* that relates to such deployment; or
 - (b) deployed outside Australia, for the purpose of capacity-building or peacekeeping functions, as:
 - (i) a member or a special member of the Australian Federal Police; or
 - (ii) a protective service officer within the meaning of the *Australian Federal Police Act 1979*.

25 Effect of an individual's percentage of care for a child being less than 35%

If an individual's percentage of care for a child during a care period is less than 35%, the child is taken, despite section 22, not to be an FTB child of that individual for any part of the period.

25A Regular care child for each day in care period

If an individual's percentage of care for a child during a care period is at least 14% but less than 35%, the child is taken to be a regular care child of that individual for the purposes of this Act on each day in that period, whether or not the child was in that individual's care on that day.

26 Only 1 member of a couple eligible for family tax benefit

- (1) For any period when 2 individuals who are members of a couple would otherwise be eligible at the same time for family tax benefit

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in respect of one or more FTB children or regular care children,
only one member is eligible.

- (2) The member who is eligible is the one determined by the Secretary to be eligible, having regard to:
- (a) whether one member of the couple is the primary carer for the child or children; and
 - (b) whether the members have made a written agreement nominating one of them as the member who can make a claim under Part 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999* for payment of family tax benefit in respect of the child or children.

27 Extension of meaning of FTB or regular care child in a blended family case

- (1) This section applies if:
- (a) 2 individuals are members of the same couple; and
 - (b) either or both of the individuals have a child (the ***qualifying child***) from another relationship (whether before or after the 2 individuals became members of that couple).
- (2) While the 2 individuals are members of that couple:
- (a) each qualifying child that is an FTB child, or regular care child, of one member of the couple is taken also to be an FTB child, or regular care child, (as the case requires) of the other member of the couple; and
 - (b) if the Secretary has determined, under section 35A or 35B, one individual's percentage of care for the qualifying child during a care period (whether before or after the 2 individuals became members of that couple)—the Secretary is taken to have determined the same percentage to be the other individual's percentage of care for the child during that period.

28 Eligibility for family tax benefit of members of a couple in a blended family

- (1) If the Secretary is satisfied that:
 - (a) 2 individuals who are members of the same couple (*person A* and *person B*) would each be eligible for family tax benefit for 2 or more FTB children during a period but for subsection 26(1); and
 - (b) at least one of the children is a child of a previous relationship of person A; and
 - (c) at least one of the other children is:
 - (i) a child of the relationship between person A and person B; or
 - (ii) a child of a previous relationship of person B;the Secretary may:
 - (d) determine that person A and person B are both eligible for family tax benefit for the children for the period; and
 - (e) determine person A's and person B's percentage of the family tax benefit for the children.
- (2) The Secretary cannot make a determination under subsection (1) for a past period if person A or person B has been paid family tax benefit for the period.
- (3) For the purposes of this section:
 - (a) an FTB child of an individual is a *child of a previous relationship* of an individual who is a member of a couple if the child is an immediate child of that individual but not of the individual's partner; and
 - (b) a child is a *child of the relationship of 2 individuals* who are members of a couple if the child is an immediate child of both members of the couple; and
 - (c) an FTB child of an individual is an *immediate child* of the individual if:
 - (i) the child is the natural child, adopted child or relationship child of the individual; or
 - (ii) the individual is legally responsible for the child.

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29 Eligibility for family tax benefit of separated members of a couple for period before separation

If the Secretary is satisfied that:

- (a) 2 individuals are not members of the same couple (*person A* and *person B*); and
- (b) during a period in the past when person A and person B were members of the same couple, they had an FTB child or children; and
- (c) but for subsection 26(1), person A and person B would both be eligible for family tax benefit for the FTB child or children for that period;

the Secretary may:

- (d) determine that person A and person B are both eligible for family tax benefit for the child or children for that period; and
- (e) determine person A's and person B's percentage of the family tax benefit for the child or children for that period.

Subdivision B—Eligibility of individuals for family tax benefit where death occurs

31 Continued eligibility for family tax benefit if an FTB or regular care child dies

- (1) This section applies if:
 - (a) an individual is eligible for family tax benefit (except under section 33) in respect of one or more FTB children or regular care children; and
 - (b) one of the children dies; and
 - (c) in a case where the individual is eligible for family tax benefit in respect of more than one child immediately before the child mentioned in paragraph (1)(b) died—the individual's rate of family tax benefit would decrease as a result of the child's death.

Individual remains eligible for family tax benefit for 14 weeks after the death of the child

- (2) The individual is eligible for family tax benefit, at a rate worked out under section 64, for each day in the period of 14 weeks beginning on the day the child died. This subsection has effect subject to subsection (3) of this section and to section 32.

14 weeks reduced in certain circumstances

- (3) The period for which the individual is eligible for family tax benefit under subsection (2) does not include:
- (a) if the child had turned 16 when the child died—any day on which the Secretary is satisfied the child would not have been a senior secondary school child if the child had not died; or
 - (b) if the child had not turned 16 when the child died—any day on which the child would have been aged 16, and on which the Secretary is satisfied the child would not have been a senior secondary school child, if the child had not died.

Eligibility during the period to which subsection (2) applies is sole eligibility

- (4) Except as mentioned in subsection (2), the individual is not eligible for family tax benefit in respect of any FTB children, or regular care children, of the individual during the period to which subsection (2) applies.

32 Eligibility for a single amount of family tax benefit if an FTB or regular care child dies

Instalment case

- (1) If:
- (a) the individual to whom section 31 applies was, immediately before the child concerned died, entitled to be paid family tax benefit by instalment; and

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- (b) the individual, on any day (the *request day*) during the period (the *section 31 accrual period*) for which the individual is eligible for family tax benefit under that section, makes a claim, under Part 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999*, for payment of family tax benefit because of the death of a person, stating that the individual wishes to become eligible for a single amount of family tax benefit under this subsection;

then:

- (c) the individual is eligible for a single amount of family tax benefit worked out under subsection 65(1); and
- (d) the period for which the individual is eligible for family tax benefit under subsection 31(2) does not include the lump sum period mentioned in subsection 65(1).

Other cases

(2) If:

- (a) the individual to whom section 31 applies was, immediately before the child concerned died, not entitled to be paid family tax benefit by instalment; and
- (b) apart from this subsection, the period for which the individual is eligible for family tax benefit under subsection 31(2) extends over 2 income years;

then:

- (c) the individual is eligible for a single amount of family tax benefit for the period falling in the second of those income years worked out under subsection 65(3); and
- (d) the period for which the individual is eligible for family tax benefit under subsection 31(2) does not include the period falling in the second of those income years.

33 Eligibility for family tax benefit if an eligible individual dies

Eligibility other than because of the death of an FTB or regular care child

(1) If:

- (a) an individual is eligible for an amount (the **subject amount**) of family tax benefit (except because of section 31 or 32 applying in relation to the death of an FTB child or a regular care child); and
- (b) the individual dies; and
- (c) before the individual died, the subject amount had not been paid to the individual (whether or not a claim under Part 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999* had been made); and
- (d) another individual makes a claim under that Part for payment of family tax benefit because of the death of a person, stating that he or she wishes to become eligible for so much of the subject amount as does not relate to any period before the beginning of the income year preceding the income year in which the individual died; and
- (e) the Secretary considers that the other individual ought to be eligible for that much of the subject amount;

the other individual is eligible for that much of the subject amount and no-one else is, or can become, eligible for or entitled to be paid any of the subject amount.

Eligibility because of the death of an FTB or regular care child

(2) If:

- (a) an individual dies; and
- (b) either:
 - (i) before the individual's death, the individual was eligible for an amount (the **subject amount**) of family tax benefit under section 31 or 32 in relation to the death of an FTB child or regular care child, and the subject amount had not been paid to the individual (whether or

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not a claim under Part 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999* had been made); or

- (ii) the individual died at the same time as the FTB child or regular care child, and would have been so eligible for the subject amount if the individual had not died; and
- (c) another individual makes a claim under that Part for payment of family tax benefit because of the death of a person, stating that the individual wishes to become eligible for so much of the subject amount as does not relate to any period before the beginning of the income year preceding the income year in which the individual died; and
- (d) the Secretary considers that the other individual ought to be eligible for that much of the subject amount;

the other individual is eligible for that much of the subject amount and no-one else is, or can become, eligible for or entitled to be paid any of the subject amount.

Subdivision C—Eligibility of approved care organisations for family tax benefit

34 When an approved care organisation is eligible for family tax benefit

- (1) An approved care organisation is eligible for family tax benefit in respect of an individual if:
 - (a) the individual:
 - (i) is aged under 16; or
 - (ii) has turned 16 and is a senior secondary school child; and
 - (b) the individual is a client of the organisation; and
 - (c) the individual is an Australian resident.
- (2) However, an approved care organisation is not eligible for family tax benefit in respect of an individual in the cases set out in section 35.

Expanded meaning of client of an organisation

- (3) For the purposes of paragraph (1)(b), if:
- (a) an organisation that is not an approved care organisation is providing residential care services to young people in Australia; and
 - (b) an approved care organisation is co-ordinating the provision of those services;
- the young people are taken to be clients of the approved care organisation.

35 When an approved care organisation is not eligible for family tax benefit

- (1) An approved care organisation is not eligible for family tax benefit in respect of an individual in the cases set out in this table:

When an approved care organisation is not eligible for family tax benefit at a particular time		
	If the individual is aged:	then the approved care organisation is not eligible for family tax benefit in respect of the individual if:
2	16 or more	the individual, or someone on behalf of the individual, is, at the particular time, receiving payments under a prescribed educational scheme.
3	any age	the individual, or someone on behalf of the individual, is, at the particular time, receiving: <ul style="list-style-type: none">(a) a social security pension; or(b) a social security benefit; or(c) payments under a program included in the programs known as Labour Market Programs.

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- (2) An approved care organisation is also not eligible for family tax benefit in respect of an individual if anyone else is eligible for family tax benefit in respect of the individual.

Subdivision D—Determination of percentage of care

35A Determination of percentage of care—child is not in the adult's care

Initial determination

- (1) If:
- (a) the Secretary is satisfied that an individual (the **adult**) has no care of a child but that:
 - (i) the child is an FTB child of the adult under section 23; or
 - (ii) the child would, under subsection 22(2), (3) or (4), be an FTB child of the adult if there had been, or were to be, a pattern of care for the child over a period (the **care period**) under a care arrangement relating to the child; and
 - (b) the adult, or the partner of the adult, makes or has made a claim under Part 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999* for payment of family tax benefit in respect of the child for some or all of the days in the care period; and
 - (c) the adult is not a partner of at least one other individual who has a pattern of care for the child such that the child was or will be, under subsection 22(2), (3) or (4), an FTB child of the other individual or individuals; and
 - (d) section 35C, 35D or 35G applies in relation to the adult;
- the Secretary must determine the adult's percentage of care for the child during the care period in accordance with that section.

Determination after revocation

- (2) If:

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- (a) the Secretary revokes, under Subdivision E of this Division, a determination of an individual's (the **adult**) percentage of care for a child that was made under this section or section 35B; and
 - (b) the Secretary is satisfied that the adult has no care of the child but that:
 - (i) the child is an FTB child of the adult under section 23; or
 - (ii) the child would, under subsection 22(2), (3) or (4), be an FTB child of the adult if there had been, or were to be, a pattern of care for the child over a period (the **care period**) under a care arrangement relating to the child; and
 - (c) the adult is not a partner of at least one other individual who has a pattern of care for the child such that the child was or will be, under subsection 22(2), (3) or (4), an FTB child of the other individual or individuals; and
 - (d) section 35C, 35D or 35G applies in relation to the adult;
- the Secretary must determine the adult's percentage of care for the child during the care period in accordance with that section.

35B Determination of percentage of care—child is in the adult's care

Initial determination

- (1) If:
 - (a) the Secretary is satisfied that there has been, or will be, a pattern of care for a child over a period (the **care period**) such that, for the whole, or for parts (including different parts), of the care period, the child was or will be, under subsection 22(2), (3) or (4), an FTB child of more than one individual; and
 - (b) one of those individuals (the **adult**), or the partner of the adult, makes or has made a claim under Part 3 of the *A New Tax System (Family Assistance) (Administration) Act 1999* for payment of family tax benefit in respect of the child for some or all of the days in the care period; and

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- (c) the adult is not a partner of at least one of the other individuals referred to in paragraph (a);

the Secretary must determine the adult's percentage of care for the child during the care period.

Determination after revocation

- (2) If:

- (a) the Secretary revokes, under Subdivision E of this Division, a determination of an individual's (the **adult**) percentage of care for a child that was made under section 35A or this section; and
- (b) the Secretary is satisfied that there has been, or will be, a pattern of care for the child over a period (the **care period**) such that, for the whole, or for parts (including different parts), of the care period, the child was or will be, under subsection 22(2), (3) or (4), an FTB child of the adult and at least one other individual; and
- (c) the adult is not a partner of at least one of those other individuals;

the Secretary must determine the adult's percentage of care for the child during the care period.

Percentage of care

- (3) The percentage determined under subsection (1) or (2) must be a percentage that corresponds with the actual care of the child that the Secretary is satisfied that the adult has had, or will have, during the care period.
- (4) Despite subsection (3), if section 35C, 35D or 35G applies in relation to the adult, the Secretary must determine the adult's percentage of care under subsection (1) or (2) in accordance with that section.

35C Percentage of care if action taken to ensure that a care arrangement in relation to a child is complied with

- (1) This section applies in relation to an individual (the *adult*) if:
- (a) a care arrangement applies in relation to a child; and
 - (b) the Secretary is satisfied that the actual care of the child that the adult has had, or will have, during a care period does not comply with the extent of care of the child that the adult should have had, or is to have, under the care arrangement during the care period (which may be nil); and
 - (c) an individual who has reduced care of the child has taken reasonable action to ensure that the care arrangement is complied with.

Note: This section does not apply in certain circumstances, see section 35F.

2 percentages of care in relation to the adult

- (2) Subject to subsection (5), the Secretary must determine, under section 35A or 35B, 2 percentages of care in relation to the adult.
- (3) The first percentage of care is to be a percentage that corresponds with the extent of care of the child that the adult should have had, or is to have, under the care arrangement during the care period (which may be nil).
- (4) The second percentage of care is to be:
- (a) if section 35A applies in relation to the adult—0%; or
 - (b) if section 35B applies in relation to the adult—a percentage that corresponds with the actual care of the child that the Secretary is satisfied that the adult would have during the care period if the action referred to in paragraph (1)(c) were not to succeed.

Single percentage of care in relation to the adult

- (5) If the Secretary is satisfied that special circumstances exist in relation to the child, the Secretary may determine, under

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section 35A or 35B, a single percentage of care in relation to the adult.

- (6) The single percentage of care is to be:
- (a) if section 35A applies in relation to the adult—0%; or
 - (b) if section 35B applies in relation to the adult—a percentage that corresponds with the actual care of the child that the Secretary is satisfied that the adult would have during the care period if the action referred to in paragraph (1)(c) were not to succeed.

35D Percentage of care if action taken to make a new care arrangement in relation to a child

- (1) This section applies in relation to an individual (the *adult*) if:
- (a) a care arrangement (the *current care arrangement*) applies in relation to a child; and
 - (b) the Secretary is satisfied that the actual care of the child that the adult has had, or will have, during the care period does not comply with the extent of care of the child that the adult should have had, or is to have, under the care arrangement during the care period (which may be nil); and
 - (c) an individual who has reduced care of the child:
 - (i) has not taken reasonable action to ensure that the current care arrangement is complied with; but
 - (ii) has taken reasonable action to make another care arrangement (the *new care arrangement*) in relation to the child; and
 - (d) the Secretary is satisfied that, if the new care arrangement were to be made, the extent of care that the individual who has reduced care of the child would have under that arrangement during the care period would be:
 - (i) more than the actual care of the child that the Secretary is satisfied that the individual has had, or will have, during that period; but

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- (ii) less than the extent of care of the child that the individual should have had, or is to have, under the current care arrangement during that period; and
- (e) the Secretary is satisfied that special circumstances exist in relation to the individual who has reduced care of the child.

Note: This section does not apply in certain circumstances, see section 35F.

- (2) The Secretary must determine, under section 35A or 35B, 2 percentages of care in relation to the adult.
- (3) The first percentage of care is to be a percentage that corresponds with the extent of care of the child that the adult would have under the new care arrangement during the care period if it were to be made.
- (4) The second percentage of care is to be:
 - (a) if section 35A applies in relation to the adult—0%; or
 - (b) if section 35B applies in relation to the adult—a percentage that corresponds with the actual care of the child that the Secretary is satisfied that the adult would have during the care period if the new care arrangement were not to be made.

35E Application of sections 35C and 35D in relation to claims for family tax benefit for a past period

Initial determination

- (1) If:
 - (a) the Secretary is required by section 35A or 35B to determine an individual's percentage of care for a child; and
 - (b) subsection 35A(1) or 35B(1) applies; and
 - (c) the claim referred to in paragraph 35A(1)(b) or 35B(1)(b) is a claim for payment of family tax benefit for a past period;sections 35C and 35D apply in relation to the individual as if the determination were being made on the first relevant day of the past period.

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Determination after revocation

- (2) If:
- (a) the Secretary is required by section 35A or 35B to determine (the ***new determination***) an individual's percentage of care for a child; and
 - (b) subsection 35A(2) or 35B(2) applies; and
 - (c) the determination (the ***earlier determination***) referred to in paragraph 35A(2)(a) or 35B(2)(a) relates to a claim for payment of family tax benefit for a past period;
- sections 35C and 35D apply in relation to the individual as if the new determination were being made on the relevant day after the revocation of the earlier determination.

35F Sections 35C and 35D do not apply in certain circumstances

- (1) Sections 35C and 35D do not apply in relation to an individual if:
 - (a) subsection 35A(1) or 35B(1) applies; and
 - (b) either:
 - (i) if the claim referred to in paragraph 35A(1)(b) or 35B(1)(b) is a claim for payment of family tax benefit for a past period—the first day of the past period is 14 weeks or more after the change of care day for the individual; or
 - (ii) otherwise—the day on which the claim referred to in that paragraph is or was made is 14 weeks or more after the change of care day for the individual.
- (2) If the Secretary is satisfied that special circumstances exist in relation to an individual who has reduced care of the child, the Secretary may determine that subsection (1) applies as if the reference to 14 weeks in subparagraph (1)(b)(i) or (ii) were a reference to such longer period as the Secretary determines to be appropriate.
- (3) The period determined under subsection (2) must not be more than 26 weeks.

35G Percentage of care if claim is made for payment of family tax benefit because of the death of a child

- (1) This section applies in relation to an individual (the *adult*) if:
 - (a) the adult, or the partner of the adult, has made a claim for payment of family tax benefit by single payment/in substitution because of the death of another individual; and
 - (b) the claim relates to a child who has died; and
 - (c) a determination (the *earlier determination*) of the adult's percentage of care for the child applied, immediately before the child's death, in relation to a claim by the adult or the partner for payment of family tax benefit by instalment.
- (2) The Secretary must determine, under section 35A or 35B, the adult's percentage of care for the child to be the percentage of care that applied under the earlier determination immediately before the child's death.

35H When an individual has *reduced care of a child*

An individual has *reduced care of a child* if:

- (a) a care arrangement applies in relation to the child; and
- (b) the individual should have had, or is to have, an extent of care of the child under the care arrangement during a care period; and
- (c) the Secretary is satisfied that the actual care of the child that the individual has had, or will have, during the care period is less than that extent of care.

35J Working out actual care, and extent of care, of a child

- (1) The actual care of a child that an individual has had, or will have, during a care period may be worked out based on the number of nights that the Secretary is satisfied that the child was, or will be, in the care of the individual during the care period.
- (2) The extent of care of a child that an individual should have had, or is to have, under a care arrangement during a care period may be

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worked out based on the number of nights that the child should have been, or is to be, in the care of the individual during the care period under the care arrangement.

- (3) For the purposes of this section, a child cannot be in the care of more than one individual at the same time.
- (4) This section does not limit section 35B, 35C, 35D or 35H.

35K Days to which the percentage of care applies if sections 35C and 35D did not apply in relation to an individual etc.

- (1) If:
 - (a) a determination of an individual's percentage of care for a child during a care period is made under section 35A or 35B; and
 - (b) either of the following apply:
 - (i) sections 35C and 35D did not apply in relation to the individual;
 - (ii) section 35G applied in relation to the individual;the percentage of care applies on and from the application day unless a revocation of the determination under Subdivision E of this Division takes effect.
- (2) If subsection 35A(1) or 35B(1) applies in relation to the determination, the ***application day*** is:
 - (a) if:
 - (i) the claim referred to in paragraph 35A(1)(b) or 35B(1)(b) is a claim for payment of family tax benefit by single payment/in substitution because of the death of another individual; and
 - (ii) the claim relates to a child who has died;the day on which the claim referred to in that paragraph is or was made; or
 - (b) otherwise—the first day of the care period.
- (3) If subsection 35A(2) or 35B(2) applies in relation to the determination, the ***application day*** is the first day of the care period

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that begins after the revocation of the determination referred to in paragraph 35A(2)(a) or 35B(2)(a) takes effect.

35L Days to which the percentage of care applies if section 35C or 35D applied in relation to an individual

2 percentages of care

(1) If:

- (a) a determination of an individual's percentage of care for a child is made under section 35A or 35B; and
- (b) section 35C or 35D applied in relation to the individual; and
- (ba) in accordance with subsection 35C(2) or 35D(2), 2 percentages of care are determined in relation to the individual;

then:

- (c) the percentage of care referred to in subsection 35C(3) or 35D(3) applies during the interim period for the determination unless a revocation of the determination under Subdivision E of this Division takes effect; and
- (d) the percentage of care referred to in subsection 35C(4) or 35D(4) applies after the end of the interim period for the determination unless a revocation of the determination under Subdivision E of this Division takes effect.

(2) The *interim period* for the determination:

- (a) starts on the application day for the determination; and
- (b) ends at the end of the earliest of the following days:
 - (i) the day specified by the Secretary;
 - (ii) if section 35C applied in relation to the individual—the day before the day on which the action referred to in paragraph 35C(1)(c) ends;
 - (iii) if section 35D applied in relation to the individual—the day before the day on which the action referred to in subparagraph 35D(1)(c)(ii) ends;

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- (iv) if a care arrangement in relation to the child begins to apply on a day after the application day for the determination—the day before the day on which the care arrangement begins to apply.
- (3) Subject to subsection (5), the day specified by the Secretary under subparagraph (2)(b)(i) must be the last day in the 14 week period, or such other longer period as is specified under subsection (4), that starts on the change of care day for the individual.
- (4) If the Secretary is satisfied that special circumstances exist in relation to the individual who has reduced care of the child, the Secretary may specify a period of up to 26 weeks for the purposes of subsection (3).
- (5) If the Secretary is satisfied that special circumstances exist in relation to the child, the day specified by the Secretary under subparagraph (2)(b)(i) may be a day that is earlier than the last day referred to in subsection (3).

Single percentage of care

- (6) If:
 - (a) a determination of an individual's percentage of care for a child is made under section 35A or 35B; and
 - (b) section 35C applied in relation to the individual; and
 - (c) in accordance with subsection 35C(5), a single percentage of care is determined in relation to the individual;the percentage of care applies on and from the application day unless a revocation of the determination under Subdivision E of this Division takes effect.

35M Rounding of a percentage of care

If an individual's percentage of care determined under this Subdivision is not a whole percentage:

- (a) if the percentage is greater than 50%—the percentage is rounded up to the nearest whole percentage; and

- (b) if the percentage is less than 50%—the percentage is rounded down to the nearest whole percentage.

35N Guidelines about the making of determinations

- (1) The Secretary may, by legislative instrument, make guidelines relating to the making of determinations under this Subdivision.
- (2) In making a determination under this Subdivision, the Secretary must have regard to any guidelines in force under subsection (1).

Subdivision E—Revocation of determination of percentage of care

35P Determination must be revoked if there is a change to the individual's shared care percentage etc.

- (1) If:
 - (a) a determination of an individual's percentage of care (the *existing percentage of care*) for a child has been made under section 35A or 35B; and
 - (b) if section 35C or 35D applied in relation to the individual—the interim period for the determination has ended; and
 - (c) the Secretary or the Child Support Registrar is notified, or otherwise becomes aware, that the care of the child that is actually taking place does not correspond with the individual's existing percentage of care for the child; and
 - (d) the Secretary is satisfied:
 - (i) that the individual's shared care percentage for the child would change if the Secretary were to determine, under section 35A or 35B, another percentage to be the individual's percentage of care for the child; or
 - (ii) that, if the Secretary were to determine under that section another percentage to be the individual's percentage of care for the child, the other percentage would not be in the same percentage range as the individual's existing percentage of care;

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the Secretary must revoke the determination.

Note: The Secretary must make a new determination under section 35A or 35B to replace the revoked determination: see subsection 35A(2) or 35B(2).

- (2) Each of the following is a *percentage range*:
 - (a) 0% to less than 14%;
 - (b) 14% to less than 35%;
 - (c) 48% to 52%;
 - (d) more than 65% to 86%;
 - (e) more than 86% to 100%.
- (3) The revocation of the determination takes effect at the end of:
 - (a) if the change of care day for the individual occurs during the interim period for the determination—the day on which the interim period ends; or
 - (b) otherwise—the day before the change of care day for the individual.

35Q Secretary may revoke a determination of an individual's percentage of care

- (1) If:
 - (a) a determination of an individual's percentage of care (the *existing percentage of care*) for a child has been made under section 35A or 35B; and
 - (b) if section 35C or 35D applied in relation to the individual—the interim period for the determination has ended; and
 - (c) the Secretary or the Child Support Registrar is notified, or otherwise becomes aware, that the care of the child that is actually taking place does not correspond with the individual's existing percentage of care for the child; and
 - (d) the Secretary is satisfied that, if the Secretary were to determine, under section 35A or 35B, another percentage to be the individual's percentage of care for the child, the other percentage would not be the same as the individual's existing percentage of care for the child; and

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(e) section 35P does not apply;
the Secretary may revoke the determination.

Note: If the Secretary revokes the determination, the Secretary must make a new determination under section 35A or 35B to replace the revoked determination: see subsection 35A(2) or 35B(2).

- (2) If the Secretary revokes the determination, the revocation takes effect at the end of:
- (a) if the change of care day for the individual occurs during the interim period for the determination—the day on which the interim period ends; or
 - (b) otherwise—the day before the change of care day for the individual.

35R Secretary may revoke a determination relating to a claim for payment of family tax benefit for a past period

- (1) If:
- (a) a determination of an individual's percentage of care for a child has been made under section 35A or 35B; and
 - (b) the determination relates to a claim for payment of family tax benefit for a past period; and
 - (c) if section 35C or 35D applied in relation to the individual—the interim period for the determination has ended;
- the Secretary may revoke the determination.

Note: If the Secretary revokes the determination, the Secretary must make a new determination under section 35A or 35B to replace the revoked determination: see subsection 35A(2) or 35B(2).

- (2) If the Secretary revokes the determination, the revocation takes effect at the end of:
- (a) if the change of care day for the individual occurs during the interim period for the determination—the day on which the interim period ends; or
 - (b) otherwise—the day before the change of care day for the individual.

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35S Guidelines about the revocation of determinations

- (1) The Secretary may, by legislative instrument, make guidelines relating to the revocation of determinations under this Subdivision.
- (2) In revoking a determination under this Subdivision, the Secretary must have regard to any guidelines in force under subsection (1).

Subdivision F—Percentages of care determined under the child support law

35T Percentages of care determined under the child support law that apply for family assistance purposes

- (1) If:
 - (a) the Secretary is required by a provision of Subdivision D of this Division to determine an individual's percentage of care for a child in relation to a claim for payment of family tax benefit; and
 - (b) the Child Support Registrar has determined the individual's percentage of care for the child (the ***child support care determination***) under a provision of Subdivision B of Division 4 of Part 5 of the *Child Support (Assessment) Act 1989*; and
 - (c) the child support care determination has not ceased to apply or been revoked;then:
 - (d) the child support care determination has effect, for the purposes of this Act as it applies to such a claim, as if it were a determination of the individual's percentage of care for the child that has been made by the Secretary under a corresponding provision of Subdivision D of this Division; and
 - (e) the individual's percentage of care for the child applies, for the purposes of this Act as it applies to such a claim, in the same way, and in the same circumstances, in which it would

apply if it had been determined by the Secretary under such a provision; and

- (f) the child support care determination may cease to apply, or be revoked, under Subdivision D or E of this Division in the same way, and in the same circumstances, in which a determination made under Subdivision D of this Division may cease to apply, or be revoked.
- (2) This section ceases to apply to the child support care determination if the determination ceases to apply, or is revoked, under Subdivision B or C of Division 4 of Part 5 of the *Child Support (Assessment) Act 1989*.

35U Reviews of percentages of care under child support law apply for family assistance purposes

- (1) Subject to subsection (2), if:
- (a) the Child Support Registrar considers an objection to a decision under Part VII of the *Child Support (Registration and Collection) Act 1988*; and
 - (b) considering the objection involves (wholly or partly) a consideration of a determination that:
 - (i) was made under a provision of Subdivision B of Division 4 of Part 5 of the *Child Support (Assessment) Act 1989*; or
 - (ii) has effect, under section 54K of that Act, as if it were a determination made under such a provision; and
 - (c) the Child Support Registrar's decision on the objection has the effect of varying the determination or substituting a new determination;

section 35T of this Act applies as if the determination as varied or substituted were the child support care determination referred to in that section.

- (2) If:

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- (a) the AAT has reviewed a decision on application referred to in section 89 or paragraph 96A(b) of the *Child Support (Registration and Collection) Act 1988*; and
 - (b) the review involves (wholly or partly) a review of a determination that:
 - (i) was made under a provision of Subdivision B of Division 4 of Part 5 of the *Child Support (Assessment) Act 1989*; or
 - (ii) has effect, under section 54K of that Act, as if it were a determination made under such a provision; and
 - (c) the decision on review has the effect of varying or substituting the determination;
- section 35T of this Act applies as if the determination as varied or substituted were the child support care determination referred to in that section.

Division 1A—Eligibility for schoolkids bonus

Subdivision A—Eligibility for schoolkids bonus in respect of eligible children

35UA When an individual is eligible for schoolkids bonus in respect of a child—general

FTB

- (1) An individual is eligible for schoolkids bonus on a bonus test day if:
- (a) in relation to the bonus test day:
 - (i) a determination under section 16 or 17 of the Family Assistance Administration Act is in force in respect of the individual as a claimant; or
 - (ii) a determination under section 18 of the Family Assistance Administration Act is in force in respect of the individual because the Secretary is satisfied that the individual is eligible for family tax benefit under section 32 of this Act; and
 - (b) the individual's rate of family tax benefit on the bonus test day, worked out under Division 1 of Part 4 but disregarding reductions (if any) under clause 5 or 25A of Schedule 1, consisted of or included a Part A rate greater than nil; and
 - (c) that rate was worked out taking into account one or more FTB children of the individual who are relevant schoolkids bonus children of the individual for the bonus test day; and
 - (d) the individual's adjusted taxable income for the income year in which the bonus test day occurs is \$100,000 or less.

Note: For **relevant schoolkids bonus child**, see section 35UB.

Youth allowance

- (2) An individual (the **eligible individual**) is eligible for schoolkids bonus on a bonus test day if:

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- (a) the eligible individual has been paid an instalment of youth allowance; and
 - (b) the instalment was in respect of a period that included the bonus test day; and
 - (c) the instalment was of another individual who:
 - (i) on the bonus test day, is aged under 20; and
 - (ii) if the other individual is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (d) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on the bonus test day:
 - (i) the other individual was undertaking full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*); or
 - (ii) the other individual was undertaking an eligible activity (see subsection (6)); and
 - (e) youth allowance is payable to the other individual in respect of the bonus test day; and
 - (f) the instalment was paid to the eligible individual:
 - (i) on behalf of the other individual in accordance with subsection 45(1) of the *Social Security (Administration) Act 1999*; or
 - (ii) as payment nominee in accordance with Part 3A of the *Social Security (Administration) Act 1999*; and
 - (g) the affected parent's adjusted taxable income for the income year in which the bonus test day occurs is \$100,000 or less.
- (2A) For the purposes of paragraph (2)(g), the ***affected parent*** is the person:
- (a) who is a parent of the other individual, being a parent within the meaning of paragraph (b) of the definition of ***parent*** in subsection 5(1) of the *Social Security Act 1991*; and
 - (b) who is nominated in writing by the Secretary.

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- (3) An individual is eligible for schoolkids bonus on a bonus test day if:
- (a) the whole or a part of an instalment under the scheme known as the ABSTUDY scheme that includes an amount identified as living allowance was paid in respect of a student; and
 - (b) the instalment was in respect of a period that included the bonus test day; and
 - (c) the student:
 - (i) on the bonus test day, has turned 16 but is aged under 20; and
 - (ii) if the student is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (d) on the bonus test day:
 - (i) the student is participating in a course of primary education; or
 - (ii) the student is undertaking full-time study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act; or
 - (iii) the student is undertaking an eligible activity (see subsection (6)); and
 - (e) living allowance is payable under the scheme in respect of the student on the bonus test day; and
 - (f) on the bonus test day, the individual was a parent or guardian of the student; and
 - (g) the individual is either:
 - (i) the parent or guardian to whom the whole or part was paid; or
 - (ii) if no amount of the instalment was paid to a parent or guardian of the student and no amount of the instalment was paid to the student—the parent or guardian with whom the student usually lives who is determined by the Secretary to be the most appropriate parent or

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guardian to be eligible for schoolkids bonus under this section; and

- (h) the individual's adjusted taxable income for the income year in which the bonus test day occurs is \$100,000 or less.

Disability support pension, carer payment or parenting payment

- (4) An individual (the **eligible individual**) is eligible for schoolkids bonus on a bonus test day if:
- (a) an instalment of disability support pension under Part 2.3 of the *Social Security Act 1991*, of carer payment under Part 2.5 of that Act or of parenting payment under Part 2.10 of that Act has been paid to the eligible individual; and
 - (c) the instalment referred to in paragraph (a) was in respect of a period that included the bonus test day; and
 - (d) the instalment referred to in paragraph (a) was of another individual who:
 - (i) on the bonus test day, is aged under 20; and
 - (ii) if the other individual is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (e) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on the bonus test day:
 - (i) the other individual was participating in a course of primary education; or
 - (ii) the other individual satisfied the secondary study test within the meaning of section 35UI; or
 - (iii) the other individual was undertaking an eligible activity (see subsection (6)); and
 - (f) the pension or payment referred to in paragraph (a) is payable to the other individual in respect of the bonus test day; and
 - (g) the instalment referred to in paragraph (a) was paid to the eligible individual as payment nominee in accordance with Part 3A of the *Social Security (Administration) Act 1999*; and

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- (h) the other individual's adjusted taxable income for the income year in which the bonus test day occurs is \$100,000 or less.
- (4AA) Paragraph (4)(h) does not apply if the instalment referred to in paragraph (4)(a) is an instalment of disability support pension and the other individual is permanently blind.

Special benefit

- (4A) An individual (the **eligible individual**) is eligible for schoolkids bonus on a bonus test day if:
 - (a) an instalment of special benefit under Part 2.15 of the *Social Security Act 1991* has been paid to the eligible individual; and
 - (b) the instalment referred to in paragraph (a) was in respect of a period that included the bonus test day; and
 - (c) the instalment referred to in paragraph (a) was of another individual who:
 - (i) on the bonus test day, is aged under 20; and
 - (ii) if the other individual is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (d) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on at least one day in the current education period for the bonus test day:
 - (i) the other individual participated, or will participate, in a course of primary education; or
 - (ii) the other individual satisfied, or will satisfy, the secondary study test within the meaning of section 35UI; or
 - (iii) the other individual undertook, or will undertake, an eligible activity (see subsection (6)); and
 - (e) the benefit referred to in paragraph (a) is payable to the other individual in respect of the bonus test day; and

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- (f) the instalment referred to in paragraph (a) was paid to the eligible individual as payment nominee in accordance with Part 3A of the *Social Security (Administration) Act 1999*.

Education allowance

- (5) An individual is eligible for schoolkids bonus on a bonus test day if:
 - (a) the whole or a part of an education allowance under:
 - (i) section 3.2, 3.3, 3.4 or 3.6A of the Veterans' Children Education Scheme; or
 - (ii) section 3.2, 3.3 or 3.4 of the Military Rehabilitation and Compensation Act Education and Training Scheme;was paid in respect of a student; and
 - (b) the allowance was in respect of a period that included the bonus test day; and
 - (c) the student:
 - (i) on the bonus test day, is aged under 20; and
 - (ii) if the student is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (d) on the bonus test day, the student is undertaking primary or secondary education; and
 - (e) the allowance is payable in respect of the student in respect of the bonus test day; and
 - (f) on the bonus test day, the individual was a parent or guardian of the student; and
 - (g) the individual is either:
 - (i) the parent or guardian to whom the whole or part was paid; or
 - (ii) if no amount of the allowance was paid to a parent or guardian of the student and no amount of the allowance was paid to the student—the parent or guardian with whom the student usually lives who is determined by the Secretary to be the most appropriate parent or

guardian to be eligible for schoolkids bonus under this section.

Eligible activity

- (6) For the purposes of this section, ***eligible activity*** means study, education or an activity of a kind prescribed in a legislative instrument made by the Minister for the purposes of this subsection.

35UB Relevant schoolkids bonus child

FTB children aged under 16—basic rule

- (1) An FTB child of an individual is a ***relevant schoolkids bonus child*** of the individual for a bonus test day if the FTB child:
- (a) is aged under 16 on the bonus test day; and
 - (b) was, under this section, a relevant schoolkids bonus child of the individual for the most recent bonus test day.

Note: Special rules apply in relation to the bonus test day that is 1 January 2013 (see Part 2 of Schedule 2 to the *Family Assistance and Other Legislation Amendment (Schoolkids Bonus Budget Measures) Act 2012*).

FTB children aged under 16—Secretary notified etc.

- (2) An FTB child of an individual is a ***relevant schoolkids bonus child*** of the individual for a bonus test day if:
- (a) on the bonus test day, the FTB child is aged under 16; and
 - (b) at any time before the end of the first income year after the income year in which the bonus test day occurs or of such further period (if any) as the Secretary allows:
 - (i) the Secretary is notified, or otherwise becomes aware, that the FTB child participated, or will participate, in a course of primary education on at least one day during the current education period for the bonus test day; or
 - (ii) the Secretary is notified, or otherwise becomes aware, that the FTB child undertook, or will undertake,

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full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*) on at least one day during the current education period for the bonus test day; or

- (iii) the Secretary is notified, or otherwise becomes aware, that the FTB child undertook, or will undertake, an eligible activity on at least one day during the current education period for the bonus test day; or
- (iv) if the FTB child has at any time participated in a course of primary education or undertaken full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*)—the Secretary is satisfied that there are special circumstances that justify the child not participating in that course, or undertaking that study, during the current education period for the bonus test day.

(2A) For the purposes of paragraph (2)(b):

- (a) the Secretary must not allow a further period unless:
 - (i) the Secretary is satisfied that there are special circumstances; and
 - (ii) a further period in respect of the individual's claim for payment of family tax benefit in respect of the FTB child was allowed under paragraph 10(2)(b) of the Family Assistance Administration Act; and
 - (iii) that claim is for a past period falling within the income year in which the bonus test day occurs; and
- (b) any further period allowed by the Secretary must end no later than the end of the second income year after the income year in which the bonus test day occurs.

FTB children aged 16 or over

- (3) An FTB child of an individual is a ***relevant schoolkids bonus child*** of the individual for a bonus test day if, on the bonus test day, the FTB child is a senior secondary school child.

Eligible activity

- (4) For the purposes of this section, ***eligible activity*** means study, education or an activity of a kind prescribed in a legislative instrument made by the Minister for the purposes of this subsection.

35UC When an individual is eligible for schoolkids bonus in respect of a child—school leaver

- (1) The Minister may, by legislative instrument, determine that, in circumstances prescribed in the instrument, an individual is eligible under this section for schoolkids bonus on a bonus test day in relation to a child.
- (2) The circumstances prescribed must relate to circumstances in which the child has, in the previous education period for the bonus test day, completed (within the meaning of the instrument) his or her secondary education.
- (3) The Minister must not determine that an individual is eligible under this section for schoolkids bonus on a bonus test day in relation to a child unless the child was undertaking primary or secondary education (within the meaning of the instrument) on at least one day in 2012.

35UD Children in respect of whom schoolkids bonus is payable

FTB children

- (1) If an individual is eligible under subsection 35UA(1) for schoolkids bonus on a bonus test day, each child who is covered by paragraph 35UA(1)(c) in relation to the individual for the bonus test day and in respect of whom one of the following applies at any time before the end of the first income year after the income year in which the bonus test day occurs or of such further period (if any) as the Secretary allows:

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- (a) the Secretary is notified, or otherwise becomes aware, that on at least one day in the previous education period for the bonus test day the child:
 - (i) participated in a course of primary education; or
 - (ii) undertook full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*); or
 - (iii) undertook an eligible activity within the meaning of subsection 35UB(4);
- (aa) if the child has at any time participated in a course of primary education or undertaken full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*)—the Secretary is satisfied that there were special circumstances that justified the child not participating in that course, or undertaking that study, during the previous education period for the bonus test day;
- (b) the Secretary is notified, or otherwise becomes aware, that on a day in the current education period for the bonus test day the child:
 - (i) participated, or will participate, for the first time in a course of primary education; or
 - (ii) undertook, or will undertake, for the first time any eligible activity within the meaning of subsection 35UB(4);

is an ***eligible child*** in relation to the individual for the bonus test day.

(1A) For the purposes of subsection (1):

- (a) the Secretary must not allow a further period unless:
 - (i) the Secretary is satisfied that there are special circumstances; and
 - (ii) a further period in respect of the individual's claim for payment of family tax benefit in respect of the child was allowed under paragraph 10(2)(b) of the Family Assistance Administration Act; and

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- (iii) that claim is for a past period falling within the income year in which the bonus test day occurs; and
- (b) any further period allowed by the Secretary must end no later than the end of the second income year after the income year in which the bonus test day occurs.

Youth allowance

- (2) If an individual (the **eligible individual**) is eligible under subsection 35UA(2) for schoolkids bonus on a bonus test day, each other individual in respect of whom the following apply:
 - (a) the other individual is covered by paragraphs 35UA(2)(c), (d) and (e) in relation to the eligible individual for the bonus test day;
 - (b) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on at least one day in the previous education period for the bonus test day the other individual:
 - (i) undertook full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*); or
 - (ii) undertook an eligible activity within the meaning of subsection 35UA(6);is an **eligible child** in relation to the eligible individual for the bonus test day.

ABSTUDY

- (3) If an individual is eligible under subsection 35UA(3) for schoolkids bonus on a bonus test day, each student who:
 - (a) is covered by paragraphs 35UA(3)(a), (c), (d) and (e) in relation to the individual for the bonus test day; and
 - (b) on at least one day in the previous education period for the bonus test day:
 - (i) participated in a course of primary education; or
 - (ii) undertook full-time study in respect of a course of education determined, under section 5D of the *Student*

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Assistance Act 1973, to be a secondary course for the purposes of that Act; or

- (iii) undertook an eligible activity within the meaning of subsection 35UA(6);

is an ***eligible child*** in relation to the individual for the bonus test day.

Disability support pension, carer payment or parenting payment

- (4) If an individual (the ***eligible individual***) is eligible under subsection 35UA(4) for schoolkids bonus on a bonus test day, each other individual in respect of whom the following apply:

- (a) the other individual is covered by paragraphs 35UA(4)(d), (e) and (f) in relation to the eligible individual for the bonus test day;
- (b) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on at least one day in the previous education period for the bonus test day the other individual:
 - (i) participated in a course of primary education; or
 - (ii) satisfied the secondary study test within the meaning of section 35UI; or
- (iii) undertook an eligible activity within the meaning of subsection 35UA(6);

is an ***eligible child*** in relation to the eligible individual for the bonus test day.

Special benefit

- (4A) If an individual (the ***eligible individual***) is eligible under subsection 35UA(4A) for schoolkids bonus on a bonus test day, each other individual who is covered by paragraphs 35UA(4A)(c), (d) and (e) in relation to the eligible individual for the bonus test day and in respect of whom one of the following applies at any time before the end of the calendar year in which the bonus test day occurs:

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- (a) the Secretary is notified, or otherwise becomes aware, that on at least one day in the previous education period for the bonus test day the other individual:
 - (i) participated in a course of primary education; or
 - (ii) satisfied the secondary study test within the meaning of section 35UI; or
 - (iii) undertook an eligible activity within the meaning of subsection 35UA(6);
- (b) the Secretary is notified, or otherwise becomes aware, that on a day in the current education period for the bonus test day the other individual:
 - (i) participated, or will participate, for the first time in a course of primary education; or
 - (ii) undertook, or will undertake, for the first time any eligible activity within the meaning of subsection 35UA(6);

is an **eligible child** in relation to the eligible individual for the bonus test day.

Education allowance

- (5) If an individual is eligible under subsection 35UA(5) for schoolkids bonus on a bonus test day, each student who is covered by paragraphs 35UA(5)(a), (c), (d) and (e) in relation to the individual for the bonus test day, and who:
 - (a) on at least one day in the previous education period for the bonus test day, undertook primary or secondary education; or
 - (b) on at least one day during the current education period for the bonus test day, undertook, or will undertake, for the first time primary education;

is an **eligible child** in relation to the individual for the bonus test day.

School leavers

- (6) If an individual is eligible under section 35UC for schoolkids bonus on a bonus test day, each child in relation to whom the

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individual is eligible under the instrument made under that section is an *eligible child* in relation to the individual for the bonus test day.

Subdivision B—Other eligibility for schoolkids bonus

35UE When an individual is eligible for schoolkids bonus—general

Youth allowance

- (1) An individual is eligible for schoolkids bonus on a bonus test day if:
 - (a) the individual has been paid an instalment of youth allowance; and
 - (b) the instalment was in respect of a period that included the bonus test day; and
 - (c) the instalment was of the individual; and
 - (d) the individual:
 - (i) on the bonus test day, is aged under 20; and
 - (ii) if the individual is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (e) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on the bonus test day:
 - (i) the individual was undertaking full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*); or
 - (ii) the individual was undertaking an eligible activity (see subsection (6)); and
 - (f) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on at least one day in the previous education period for the bonus test day:

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- (i) the individual undertook full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*); or
- (ii) the individual undertook an eligible activity (see subsection (6)); and
- (g) youth allowance is payable to the individual in respect of the bonus test day; and
- (h) the individual's adjusted taxable income for the income year in which the bonus test day occurs is \$100,000 or less.

ABSTUDY

- (2) An individual is eligible for schoolkids bonus on a bonus test day if:
 - (a) the whole or a part of an instalment under the scheme known as the ABSTUDY scheme that includes an amount identified as living allowance was paid to the individual as a student; and
 - (b) the instalment was in respect of a period that included the bonus test day; and
 - (c) the individual:
 - (i) on the bonus test day, is aged under 20; and
 - (ia) if the individual is aged under 16 on the bonus test day—has, under the ABSTUDY scheme, independent status; and
 - (ii) if the individual is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (d) on the bonus test day:
 - (i) the individual is participating in a course of primary education; or
 - (ii) the individual is undertaking full-time study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act; or

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- (iii) the individual is undertaking an eligible activity (see subsection (6)); and
- (e) on at least one day in the previous education period for the bonus test day:
 - (i) the individual participated in a course of primary education; or
 - (ii) the individual undertook full-time study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act; or
 - (iii) the individual undertook an eligible activity (see subsection (6)); and
- (f) living allowance is payable under the scheme in respect of the individual on the bonus test day; and
- (g) the individual's adjusted taxable income for the income year in which the bonus test day occurs is \$100,000 or less.

Disability support pension, carer payment, parenting payment or special benefit

- (3) An individual is eligible for schoolkids bonus on a bonus test day if:
 - (a) an instalment of disability support pension under Part 2.3 of the *Social Security Act 1991*, of carer payment under Part 2.5 of that Act, of parenting payment under Part 2.10 of that Act or of special benefit under Part 2.15 of that Act has been paid to the individual; and
 - (c) the instalment referred to in paragraph (a) was in respect of a period that included the bonus test day; and
 - (d) the instalment referred to in paragraph (a) was of the individual; and
 - (e) the individual:
 - (i) on the bonus test day, is aged under 20; and
 - (ii) if the individual is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and

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- (f) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on the bonus test day:
 - (i) the individual was participating in a course of primary education; or
 - (ii) the individual satisfied the secondary study test within the meaning of section 35UI; or
 - (iii) the individual was undertaking an eligible activity (see subsection (6)); and
 - (g) at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that on at least one day in the previous education period for the bonus test day:
 - (i) the individual participated in a course of primary education; or
 - (ii) the individual satisfied the secondary study test within the meaning of section 35UI; or
 - (iii) the individual undertook an eligible activity (see subsection (6)); and
 - (h) the pension, payment or benefit referred to in paragraph (a) is payable to the individual in respect of the bonus test day; and
 - (i) the individual's adjusted taxable income for the income year in which the bonus test day occurs is \$100,000 or less.
- (3A) Paragraph (3)(i) does not apply if the instalment referred to in paragraph (3)(a) is an instalment of disability support pension and the individual is permanently blind.

Education allowance

- (4) An individual is eligible for schoolkids bonus on a bonus test day if:
- (a) an education allowance under:
 - (i) section 3.3, 3.4 or 3.6A of the Veterans' Children Education Scheme; or
 - (ii) section 3.3 or 3.4 of the Military Rehabilitation and Compensation Act Education and Training Scheme;

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- was paid to the individual as a student; and
 - (b) the allowance was in respect of a period that included the bonus test day; and
 - (c) the individual:
 - (i) on the bonus test day, has turned 16 but is aged under 20; and
 - (ii) if the individual is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (d) on the bonus test day, the individual is undertaking secondary education; and
 - (e) on at least one day in the previous education period for the bonus test day, the individual undertook secondary education; and
 - (f) the allowance is payable in respect of the individual in respect of the bonus test day.
- (5) An individual (the *eligible individual*) is eligible for schoolkids bonus on a bonus test day if:
- (a) an education allowance under:
 - (i) section 3.6 of the Veterans' Children Education Scheme; or
 - (ii) section 3.6 of the Military Rehabilitation and Compensation Act Education and Training Scheme;was paid in respect of the eligible individual; and
 - (b) the allowance was in respect of a period that included the bonus test day; and
 - (c) the eligible individual:
 - (i) on the bonus test day, is aged under 20; and
 - (ii) if the eligible individual is aged 19 on the bonus test day—turned 19 during the calendar year in which the bonus test day occurs; and
 - (d) on the bonus test day, the eligible individual is undertaking secondary education; and

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- (e) on at least one day in the previous education period for the bonus test day, the eligible individual undertook secondary education; and
- (f) the allowance is payable in respect of the eligible individual in respect of the bonus test day; and
- (g) the allowance was paid:
 - (i) to the eligible individual as a student; or
 - (ii) to another individual as an appropriate person (within the meaning of the scheme referred to in subparagraph (a)(i) or (ii)) for the eligible individual.

Eligible activity

- (6) For the purposes of this section, ***eligible activity*** means study, education or an activity of a kind prescribed in a legislative instrument made by the Minister for the purposes of this subsection.

35UF When an individual is eligible for schoolkids bonus—school leaver

- (1) The Minister may, by legislative instrument, determine that, in circumstances prescribed in the instrument, an individual is eligible under this section for schoolkids bonus on a bonus test day.
- (2) The circumstances prescribed must relate to circumstances in which the individual has, in the previous education period for the bonus test day, completed (within the meaning of the instrument) his or her secondary education.
- (3) The Minister must not determine that an individual is eligible under this section for schoolkids bonus on a bonus test day unless the individual was undertaking primary or secondary education (within the meaning of the instrument) on at least one day in 2012.

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35UG Eligibility if death occurs

- (1) The Secretary may determine that an individual is eligible for schoolkids bonus on a bonus test day if:
 - (a) in relation to the bonus test day, a determination under section 18 of the Family Assistance Administration Act is in force in respect of the individual because the Secretary is satisfied that the individual is eligible for family tax benefit under section 33 of this Act because of the death of another individual; and
 - (b) either:
 - (i) the other individual was eligible for an amount of schoolkids bonus on the bonus test day, but the other individual died before the amount was paid; or
 - (ii) the Secretary is satisfied that the other individual would have become eligible for an amount of schoolkids bonus on the bonus test day if the other individual had not died.
- Note: The amount of the schoolkids bonus for an individual eligible under this section is worked out under section 65F.
- (2) If the Secretary makes a determination under subsection (1), no-one else is, or can become, eligible for schoolkids bonus because of the death of the other individual.

Subdivision C—General rules

35UH General rules

- (1) If schoolkids bonus under Subdivision A in relation to an eligible child (see section 35UD) and a bonus test day is paid to an individual, no schoolkids bonus under Subdivision B can be paid to the eligible child in relation to the bonus test day.
- (2) If schoolkids bonus under Subdivision A in relation to an eligible child (see section 35UD) and a bonus test day is paid to an individual, no further schoolkids bonus under that Subdivision in

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relation to that eligible child can be paid to the individual in relation to the bonus test day.

- (3) If schoolkids bonus under Subdivision B is paid to an individual (the **recipient**) in relation to a bonus test day, no schoolkids bonus under Subdivision A can be paid to another individual in relation to the recipient and the bonus test day.
- (4) If schoolkids bonus under Subdivision B is paid to an individual in relation to a bonus test day, no further schoolkids bonus under that Subdivision can be paid to the individual in relation to the bonus test day.
- (5) This section does not apply to schoolkids bonus paid to an individual under section 35UG.

Note: Payments under section 35UG are dealt with in subsection 35UG(2).

35UI Secondary study test

- (1) This section sets out when an individual satisfies the secondary study test on a day (the **relevant day**) that:
 - (a) is a bonus test day; or
 - (b) is in the current education period for a bonus test day; or
 - (c) is in the previous education period for a bonus test day.
- (2) The individual **satisfies the secondary study test** on the relevant day if, on that day, the individual is undertaking full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*).
- (3) If the following apply:
 - (a) an instalment of pensioner education supplement under Part 2.24A of the *Social Security Act 1991*, or under the scheme known as the ABSTUDY scheme, has been paid in respect of the individual in respect of a period that included the bonus test day;
 - (b) the supplement is payable to the individual in respect of the bonus test day;

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the individual *satisfies the secondary study test* on the relevant day if, on that day, the individual is undertaking study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act.

Division 2—Eligibility for stillborn baby payment

Subdivision A—Eligibility of individuals for stillborn baby payment in normal circumstances

36 When an individual is eligible for stillborn baby payment in normal circumstances

- (1) Subject to this section, an individual is eligible for a stillborn baby payment in respect of a child if:
 - (a) the child is a stillborn child; and
 - (b) had the child been born alive:
 - (i) the child would have been an FTB child of the individual at birth; and
 - (ii) the individual, or the individual's partner, would have been the primary carer of the child at birth; and
 - (c) either:
 - (i) the individual would have been eligible for family tax benefit in respect of the child, at any time within the period of 26 weeks starting on the day of the child's delivery, assuming the child had not been a stillborn child; or
 - (ii) the individual would have been so eligible on the assumption described in subparagraph (i) except that the individual's rate of family tax benefit, worked out under Division 1 of Part 4, is nil; and
 - (d) the claim for payment of stillborn baby payment contains an estimate of the sum of:
 - (i) the individual's adjusted taxable income; and
 - (ii) if the individual is a member of a couple on the day the claim is made—the adjusted taxable income of the individual's partner;for the period of 6 months beginning on the day of the child's delivery; and

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- (e) that estimate is less than or equal to \$60,000 and the Secretary considers that estimate to be reasonable.
- (2) Paragraphs (1)(c) and (e) do not apply if in relation to any day during the period of 52 weeks beginning on the day of the child's delivery:
 - (a) either:
 - (i) a determination under section 16 or 17 of the Family Assistance Administration Act is in force in respect of the individual or the individual's partner; or
 - (ii) a determination under section 18 of the Family Assistance Administration Act is in force in respect of the individual or the individual's partner because the Secretary is satisfied that the individual or the individual's partner is eligible for family tax benefit under section 32 of this Act; and
 - (b) the individual's or the individual's partner's rate of family tax benefit, worked out under Division 1 of Part 4 but disregarding reductions (if any) under clause 5 or 25A of Schedule 1 and disregarding section 58A and subclauses 38AA(3) and 38AF(3) of Schedule 1, consisted of or included a Part A rate greater than nil.

Estimate of adjusted taxable income

- (3) For the purposes of paragraph (1)(d):
 - (a) a reference in Schedule 3 to an income year is taken to be a reference to the 6-month period mentioned in that paragraph; and
 - (b) disregard subclause 2(2) and clauses 3 and 3A of that Schedule.

Exception

- (4) This section does not apply, and is taken never to have applied, in relation to the individual and the child if parental leave pay is payable to the individual, or the individual's partner, for the child.

37 Only one individual eligible for stillborn baby payment in respect of a child

If the Secretary determines that an individual who is a member of a couple is eligible for a stillborn baby payment under subsection 36(1) in respect of a child, the Secretary must not determine that the partner of the individual is eligible for a stillborn baby payment in respect of that child.

Subdivision B—Eligibility of individuals for stillborn baby payment where death occurs

38 What happens if an individual eligible for stillborn baby payment dies

If:

- (a) an individual is eligible for a stillborn baby payment (the *subject payment*) in respect of a child; and
- (b) the individual dies; and
- (c) before the individual died, the subject payment had not been paid to the individual (whether or not a claim had been made under Part 3 of the Family Assistance Administration Act); and
- (d) another individual makes a claim under that Part for payment of a stillborn baby payment because of the death of the first-mentioned individual, stating that he or she wishes to become eligible for the subject payment; and
- (e) the claim is made:
 - (i) within 52 weeks after the death; or
 - (ii) within a further period allowed by the Secretary in special circumstances; and
- (f) the Secretary considers that the other individual ought to be eligible for the subject payment;

the other individual is eligible for the subject payment. No-one else is, or can become, eligible for or entitled to be paid that payment.

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Division 4—Eligibility for child care benefit

41 Overview of Division

- (1) This Division deals with eligibility for child care benefit. Before a person may be determined under Division 4 of Part 3 of the Family Assistance Administration Act to be entitled to be paid child care benefit, the person must first be eligible for it.

Eligibility of individual for child care benefit

- (2) An individual may be eligible for child care benefit:
- (a) by fee reduction for care provided by an approved child care service (see section 43, Subdivision A); or
 - (b) for a past period for care provided by an approved child care service (see section 44, Subdivision B); or
 - (c) for a past period for care provided by a registered carer (see section 45, Subdivision C); or
 - (d) by single payment/in substitution because of the death of another individual (see section 46, Subdivision D).

Before an individual can be eligible under section 43, the individual must be conditionally eligible under section 42.

Eligibility of an approved child care service for child care benefit

- (3) An approved child care service may be eligible for child care benefit by fee reduction for care provided by the service to a child at risk (see section 47, Subdivision E).

Subdivision A—Eligibility of an individual for child care benefit by fee reduction for care provided by an approved child care service

42 When an individual is conditionally eligible for child care benefit by fee reduction for care provided by an approved child care service

- (1) An individual is conditionally eligible for child care benefit by fee reduction for care provided by an approved child care service to a child if:
- (a) the child is an FTB child, or a regular care child, of the individual, or the individual's partner; and
 - (b) the individual, or the individual's partner:
 - (i) is an Australian resident; or
 - (ia) is a special category visa holder residing in Australia; or
 - (ii) satisfies subsection (1A); or
 - (iii) is undertaking a course of study in Australia and receiving financial assistance directly from the Commonwealth for the purpose of undertaking that study; and
 - (c) where the child is under 7 and born on or after 1 January 1996, either:
 - (i) the child meets the immunisation requirements set out in section 6; or
 - (ii) a pre-notice period is operating in respect of the individual and the child (see subsection (3)); or
 - (iii) a 63 day notice period is operating in respect of the individual and the child (see section 57E of the Family Assistance Administration Act).

When individual satisfies this subsection

- (1A) An individual satisfies this subsection if:

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- (a) the individual is the holder of a visa determined by the Minister for the purposes of subparagraph 729(2)(f)(v) of the *Social Security Act 1991*; and
- (b) either:
 - (i) the individual is in Australia; or
 - (ii) the individual is temporarily absent from Australia for a period not exceeding 6 weeks and the absence is an allowable absence in relation to special benefit within the meaning of Part 4.2 of that Act.

Secretary may determine that individual is a regular care child

- (2) The Secretary may determine that an individual who is neither an FTB child, nor a regular care child, of another individual at a particular time is taken to be a regular care child of the other individual at that time for the purposes of paragraph (1)(a).
- (3) In subparagraph (1)(c)(ii), the reference to a ***pre-notice period*** is a reference to the period of time that ends on the day before a 63 day notice period begins to operate in respect of the individual and the child.

Section subject to Subdivision F

- (4) This section is subject to Subdivision F (which deals with limits on eligibility).

43 When an individual is eligible for child care benefit by fee reduction for care provided by an approved child care service

- (1) An individual is eligible for child care benefit by fee reduction for a session of care provided by an approved child care service to a child if:
 - (a) when the session of care is provided, a determination is in force under Part 3 of the Family Assistance Administration Act with the effect that the individual is conditionally eligible

- for child care benefit by fee reduction in respect of the child;
and
- (b) the care is provided in Australia; and
- (ba) the care is not provided as part of the compulsory education program in the State or Territory where the care is provided;
and
- (c) the individual, or the individual's partner, has incurred a liability to pay for the session (whether or not the liability has been discharged).

Section subject to Subdivisions F and G

- (2) This section is subject to Subdivisions F and G (which deal with limits on eligibility).

Subdivision B—Eligibility of an individual for child care benefit for a past period for care provided by an approved child care service

44 When an individual is eligible for child care benefit for a past period for care provided by an approved child care service

- (1) An individual is eligible for child care benefit for a past period for a session of care provided by an approved child care service to a child if:
 - (a) the child is an FTB child, or a regular care child, of the individual, or the individual's partner, during the session; and
 - (b) the care is provided in Australia; and
 - (ba) the care is not provided as part of the compulsory education program in the State or Territory where the care is provided;
and
 - (c) the individual, or the individual's partner, has incurred a liability to pay for the session (whether or not the liability has been discharged); and
 - (d) when a claim by the individual for payment of child care benefit in respect of the session is determined in accordance

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with Part 3 of the Family Assistance Administration Act, the individual, or the individual's partner:

- (i) is an Australian resident; or
- (ia) is a special category visa holder residing in Australia; or
- (ii) satisfies subsection (1A); or
- (iii) is undertaking a course of study in Australia and receiving financial assistance directly from the Commonwealth for the purpose of undertaking that study; and
- (e) when a claim by the individual for payment of child care benefit in respect of the session is determined in accordance with Part 3 of the Family Assistance Administration Act, the requirement relating to immunisation set out in subsection (2) is met in respect of the child; and
- (f) the session starts on or after the commencement of this Act.

When individual satisfies this subsection

- (1A) An individual satisfies this subsection if:
- (a) the individual is the holder of a visa determined by the Minister for the purposes of subparagraph 729(2)(f)(v) of the *Social Security Act 1991*; and
 - (b) either:
 - (i) the individual is in Australia; or
 - (ii) the individual is temporarily absent from Australia for a period not exceeding 6 weeks and the absence is an allowable absence in relation to special benefit within the meaning of Part 4.2 of that Act.

Requirement relating to immunisation referred to in paragraph (1)(e)

- (2) For the purposes of paragraph (1)(e), the requirement relating to immunisation is that, if the child is under 7 and is born on or after 1 January 1996, the child must meet the immunisation requirements set out in section 6.

Secretary may determine that individual is a regular care child

- (3) The Secretary may determine that an individual who is neither an FTB child, nor a regular care child, of another individual during the session of care is taken to be a regular care child of the other individual during that session for the purposes of paragraph (1)(a).

Section subject to Subdivisions F and G

- (4) This section is subject to Subdivisions F and G (which deal with limits on eligibility).

Subdivision C—Eligibility of an individual for child care benefit for a past period for care provided by a registered carer

45 When an individual is eligible for child care benefit for a past period for care provided by a registered carer

- (1) An individual is eligible for child care benefit for a past period for care provided (see section 12) by a registered carer to a child if:
- (a) the child is an FTB child, or a regular care child, of the individual, or the individual's partner, during the period; and
 - (b) the care is provided in Australia; and
 - (c) the child is neither an FTB child, nor a regular care child, of the registered carer, or the partner of the carer; and
 - (d) the individual, or the individual's partner, is liable to pay for the care and the care has been paid for; and
 - (e) the individual, and the individual's partner, satisfy the work/training/study test at some time during the week in which the care is provided; and
 - (f) when a claim by the individual for payment of child care benefit in respect of the period is determined in accordance with Part 3 of the Family Assistance Administration Act, the individual, or the individual's partner:
 - (i) is an Australian resident; or
 - (ia) is a special category visa holder residing in Australia; or

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- (ii) satisfies subsection (1A); or
- (iii) is undertaking a course of study in Australia and receiving financial assistance directly from the Commonwealth for the purpose of undertaking that study; and
- (g) when a claim by the individual for payment of child care benefit in respect of the period is determined in accordance with Part 3 of the Family Assistance Administration Act, the requirement relating to immunisation set out in subsection (2) is met in respect of the child; and
- (h) the care is not provided as part of the compulsory education program in the State or Territory where the care is provided; and
- (i) the care starts on or after the commencement of this Act.

When individual satisfies this subsection

- (1A) An individual satisfies this subsection if:
- (a) the individual is the holder of a visa determined by the Minister for the purposes of subparagraph 729(2)(f)(v) of the *Social Security Act 1991*; and
 - (b) either:
 - (i) the individual is in Australia; or
 - (ii) the individual is temporarily absent from Australia for a period not exceeding 6 weeks and the absence is an allowable absence in relation to special benefit within the meaning of Part 4.2 of that Act.

Requirement relating to immunisation referred to in paragraph (1)(g)

- (2) For the purposes of paragraph (1)(g), the requirement relating to immunisation is that, if:
- (a) the child is under 7 and is born on or after 1 January 1996; and
 - (b) the individual has previously made a claim for payment of child care benefit under Part 3 of the Family Assistance

Administration Act in respect of a period of care provided by a registered carer to the child;
the child must meet the immunisation requirements set out in section 6.

Secretary may determine that individual is a regular care child

- (3) The Secretary may determine that an individual who is neither an FTB child, nor a regular care child, of another individual during the period of care is taken to be a regular care child of the other individual during that period for the purposes of paragraph (1)(a).

Section subject to sections 48 and 49

- (4) This section is subject to sections 48 and 49 (which deal with limits on eligibility).

Subdivision D—Eligibility of an individual for child care benefit by single payment/in substitution because of the death of another individual

46 Eligibility for child care benefit if a conditionally eligible or eligible individual dies

If deceased eligible for child care benefit

- (1) If:
- (a) an individual is eligible for an amount of child care benefit in respect of a child (the **subject amount**) under section 43, 44 or 45; and
 - (b) the individual dies; and
 - (c) before the individual died, the subject amount had not been paid to the individual (whether or not a claim under Part 3 of the Family Assistance Administration Act had been made); and
 - (d) another individual makes a claim under that Part for payment of child care benefit in respect of the child because of the death of a person, stating that he or she wishes to become

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eligible for so much of the subject amount as does not relate to any period before the beginning of the income year preceding the income year in which the individual died; and

- (e) the Secretary considers that the other individual ought to be eligible for that much of the subject amount;

the other individual is eligible for that much of the subject amount and no-one else is, or can become, eligible for or entitled to be paid any of the subject amount.

If deceased conditionally eligible for child care benefit by fee reduction

(2) If:

- (a) a determination of conditional eligibility under section 50F of the Family Assistance Administration Act is in force in respect of an individual with the effect that an individual is conditionally eligible for child care benefit by fee reduction in respect of a child; and
- (b) the individual dies; and
- (c) before the individual died, the individual's entitlement to be paid child care benefit by fee reduction had not been determined under section 51B of the Family Assistance Administration Act; and
- (d) another individual makes a claim under Part 3 of that Act for payment of child care benefit in respect of the child because of the death of an individual, stating that he or she wishes to become eligible for such amount (if any) of child care benefit that the first individual would have been entitled to be paid as does not relate to any period before the beginning of the income year preceding the income year in which the first individual died; and
- (e) the Secretary considers that the other individual ought to be eligible for the amount;

the other individual is eligible for the amount and no-one else is, or can become, eligible for or entitled to be paid that amount.

Subdivision E—Eligibility of an approved child care service for child care benefit by fee reduction for care provided by the service to a child at risk

47 When an approved child care service is eligible for child care benefit by fee reduction for care provided to a child at risk

- (1) An approved child care service is eligible for child care benefit by fee reduction for a session of care provided by the service to a child if:
 - (a) at the time the care is provided, the service believes the child is at risk of serious abuse or neglect; and
 - (b) the care is provided in Australia.

Section subject to Subdivisions F and G

- (2) This section is subject to Subdivisions F and G (which deal with limits on eligibility).

Subdivision F—Limitations on conditional eligibility or eligibility for child care benefit for care provided by an approved child care service or a registered carer that do not relate to hours

48 No multiple eligibility for same care

- (1) If, apart from this section, more than one individual would be eligible, or conditionally eligible, for child care benefit in respect of the same session, or period, of care for the same child under Subdivision A, B or C, the only individual who is eligible, or conditionally eligible, is the one whom the Secretary determines to be eligible.

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Determination to be in accordance with any Ministerial rules

- (2) The Secretary must make the determination under subsection (1) in accordance with any rules in force under subsection (3).

Ministerial rules

- (3) The Minister may, by legislative instrument, make rules in accordance with which the Secretary is to make determinations under subsection (1).

49 Person not conditionally eligible or eligible for child care benefit if child in care under a welfare law or child in exempt class of children

- (1) A person is not eligible, or conditionally eligible, for child care benefit as mentioned in Subdivision A, B, C or E if the child concerned:
- (a) is under the care (however described) of a person (other than a foster parent) under:
 - (i) a child welfare law of a State or Territory; or
 - (ii) a law of a State or Territory that is taken to be a child welfare law of the State or Territory in a determination under subsection (2); or
 - (b) is a member of a class specified in a determination under subsection (3).

Child welfare law

- (2) The Minister may, by legislative instrument, determine that a specified law of a State or Territory is taken to be a child welfare law of the State or Territory for the purposes of subparagraph (1)(a)(ii).

Exempt class of children

- (3) The Minister may, by legislative instrument, determine that children included in a specified class are children in respect of whom no-one is eligible for child care benefit under this Division.

50 Person not eligible for child care benefit while an approved child care service's approval is suspended

- (1) If:
- (a) except for the operation of this section, a person would be eligible for child care benefit for care provided by an approved child care service to a child as mentioned in Subdivision A, B or E; and
 - (b) at the time a session of care is provided to the child, the service's approval under section 195 of the Family Assistance Administration Act has been suspended under that Act;
- the person is not eligible for child care benefit for the sessions of care provided by the service during the period when the service's approval is suspended.
- (2) For the purposes of subsection (1), an approved child care service's approval is suspended for the period beginning when that suspension takes effect and ending on the day with effect from which that suspension is revoked.

51 Approved child care service not eligible for care provided to a child at risk if Minister so determines

Limit on eligibility under section 47

The Minister may, by legislative instrument, determine that, in specified circumstances, after a specified period or specified periods of eligibility of approved child care services for child care benefit by fee reduction in respect of a child under section 47, the services are not able to be eligible under that section for any further period in respect of the child.

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**Subdivision G—Limitations on eligibility for child care benefit
for care provided by an approved child care service
relating to hours**

52 Limit on eligibility for child care benefit relating to hours

Limit on eligibility

- (1) Despite:
- (a) an individual or an approved child care service (a ***fee reduction claimant***) being eligible for child care benefit by fee reduction under section 43 or 47 respectively; or
 - (b) an individual (a ***past period claimant***) being eligible under section 44 for child care benefit for a past period;
- the number of hours, in sessions of care in a week for which the claimant is eligible, is limited.

How limit is worked out

- (2) The limit is worked out using this Subdivision. The Minister's determination under section 57A deals with the hours that are to count towards that limit in certain circumstances.

If fee reduction claimant is an individual—how the limit is used

- (3) For a fee reduction claimant who is an individual, the Secretary determines the limit under section 50H of the Family Assistance Administration Act while the claimant is conditionally eligible for child care benefit by fee reduction.
- (4) The limit may be varied under:
- (a) subsection 59(2) or section 59F, 62C or 65D of the Family Assistance Administration Act; or
 - (b) Subdivision U of Division 4 of Part 3 of that Act.

The limit, and variations to it made under Subdivision U of Division 4 of Part 3 of the Family Assistance Administration Act or section 65D of that Act, are worked out using this Subdivision as if the reference in subsection (1) to an individual being eligible

under section 43 for child care benefit was a reference to the individual being conditionally eligible under section 42. The Secretary applies the limit when determining, under section 51B of the Family Assistance Administration Act, the amount of child care benefit the claimant is entitled to be paid.

If fee reduction claimant is a service—how the limit is used

- (5) For a fee reduction claimant that is an approved child care service, the limit is taken to be determined under section 54C of the Family Assistance Administration Act. The Secretary applies the limit when determining, under section 54B of the Family Assistance Administration Act, the amount of child care benefit the claimant is entitled to be paid.

Past period claimant—how the limit is used

- (6) For a past period claimant, the Secretary applies the limit when determining, under section 52E of the Family Assistance Administration Act, the amount the claimant is entitled to be paid.

53 Weekly limit of hours

Weekly limit for fee reduction claimants

- (1) The weekly limit of hours applicable to a fee reduction claimant is as provided for in this Subdivision:
- (a) a limit of 24 hours; or
 - (b) a limit of 50 hours; or
 - (c) a limit of more than 50 hours; or
 - (d) a 24 hour care limit (but see section 56 which provides that this limit can only apply if the care is not provided by an approved occasional care service).

Weekly limit for past period claimants

- (2) The weekly limit of hours applicable to a past period claimant is, as provided for in this Subdivision:

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- (a) a limit of 24 hours; or
- (b) a limit of 50 hours.

24 hour limit applies if no other limit does

- (3) In a week, a limit of 24 hours applies to a claimant if:
 - (a) in the case of a fee reduction claimant—a limit of 50 hours, a limit of more than 50 hours or a 24 hour care limit does not apply in respect of the week; and
 - (b) in the case of a past period claimant—a limit of 50 hours does not apply in respect of the week.

Weekly limit of hours must not include unauthorised 24 hour care

- (4) The weekly limit of hours applicable to a claimant under this section, other than a 24 hour care limit under paragraph (1)(d), must not include hours during which an approved child care service is providing 24 hour care to the child.

54 Circumstances when a limit of 50 hours applies

Overview of section

- (1) This section sets out the circumstances in which a limit of 50 hours for sessions of care provided by an approved child care service to a child applies in a week to the eligibility of:
 - (a) a fee reduction claimant (see paragraph 52(1)(a)); or
 - (b) a past period claimant (see paragraph 52(1)(b)).

If claimant is an individual and work/training/study test satisfied

- (2) A limit of 50 hours in the week applies to a fee reduction claimant who is an individual or to a past period claimant if that claimant, and that claimant's partner (if any), satisfy the work/training/study test:
 - (a) if subsection 14(1A) requires the claimant to meet the activity requirements under section 17A—for the week; or
 - (b) in any other case—at some time in the week.

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Note: Subsection 14(1A) specifies extra requirements for satisfying the work/training/study test for the purposes of this section.

If fee reduction claimant is an approved child care service and work/training/study test satisfied

- (3) A limit of 50 hours in the week applies to a fee reduction claimant that is an approved child care service if:
- (a) the person in whose care the child last was before the first session of care in the week is an individual; and
 - (b) the individual, and the individual's partner (if any), satisfy the work/training/study test:
 - (i) if subsection 14(1A) requires the claimant to meet the activity requirements under section 17A—for the week; or
 - (ii) in any other case—at some time in the week.

Note: Subsection 14(1A) specifies extra requirements for satisfying the work/training/study test for the purposes of this section.

If claimant is an individual and carer allowance is payable

- (4) A limit of 50 hours in the week applies to a fee reduction claimant who is an individual, or to a past period claimant, if carer allowance for a disabled child (within the meaning of section 952 of the *Social Security Act 1991*) is payable to the claimant or the claimant's partner (if any) for some or all of the week:
- (a) in respect of an FTB child, or a regular care child, of the claimant or that claimant's partner; and
 - (b) pursuant to a claim under that Act that was determined before the week.

If fee reduction claimant is an approved child care service and carer allowance is payable

- (5) A limit of 50 hours in the week applies to a fee reduction claimant that is an approved child care service if:
- (a) the person in whose care the child last was before the first session of care in the week is an individual; and

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- (b) carer allowance for a disabled child (within the meaning of section 952 of the *Social Security Act 1991*) is payable to the individual or the individual's partner (if any) for some or all of the week:
 - (i) in respect of an FTB child, or a regular care child, of the individual or the individual's partner; and
 - (ii) pursuant to a claim under that Act that was determined before the week.

If claimant and partner are disabled persons

- (6) A limit of 50 hours in the week applies to a fee reduction claimant who is an individual or to a past period claimant if, during the week:
 - (a) the child is an FTB child, or a regular care child, of the claimant and that claimant is a disabled person (see subsection 3(1)); and
 - (b) the claimant's partner (if any) is also a disabled person.

If fee reduction claimant is an approved child care service—disabled persons

- (7) A limit of 50 hours in the week applies to a fee reduction claimant that is an approved child care service if:
 - (a) the person in whose care the child last was before the first session of care in the week is an individual; and
 - (b) during the week, the child is an FTB child, or a regular care child, of the individual and that individual is a disabled person (see subsection 3(1)); and
 - (c) during the week, the individual's partner (if any) is also a disabled person.

If fee reduction claimant is an individual and Secretary considers that exceptional circumstances exist

- (8) A limit of 50 hours in the week applies to a fee reduction claimant who is an individual if the Secretary considers that, for a specified period that includes, or is the same as, the week, the child needs or

needed more than 24, up to a maximum of 50, hours of care in a week because exceptional circumstances exist or existed in the period in relation to the claimant.

If fee reduction claimant is an approved child care service and Secretary considers that exceptional circumstances exist

- (9) A limit of 50 hours in the week applies to a fee reduction claimant that is an approved child care service if:
- (a) the person in whose care the child last was before the first session of care in the week is an individual; and
 - (b) the Secretary considers that, for a specified period that includes, or is the same as, the week, the child needs or needed more than 24, up to a maximum of 50, hours of care in a week because exceptional circumstances exist or existed in the period in relation to the individual.

Service considers that child at risk

- (10) Subject to subsection (11), a limit of 50 hours in the week applies to a fee reduction claimant if:
- (a) in the case where the claimant is an individual—the approved child care service providing care to the child; or
 - (b) in the case where the claimant is an approved child care service—the service;
- certifies that, for a specified period that includes, or is the same as, the week, the child needs or needed more than 24, up to a maximum of 50, hours of care in a week because the child is or has been at risk of serious abuse or neglect.

Limitation on service giving certificates under subsection (10)

- (11) An approved child care service providing care to a child may only give a certificate under subsection (10) if the period specified in the certificate, and the period specified in each other certificate (if any) given by the service under subsection (10) in respect of the child and the same financial year, do not in total exceed 13 weeks.

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Secretary considers that child at risk

- (12) A limit of 50 hours in the week applies to a fee reduction claimant if:
- (a) either:
 - (i) in the case where the claimant is an individual—the approved child care service providing care to the child; or
 - (ii) in the case where the claimant is an approved child care service—the service;
has given one or more certificates under subsection (10), such that the total period specified in the certificates in respect of the child in the same financial year equals 13 weeks; and
 - (b) the Secretary considers that the child needs or needed more than 24, up to a maximum of 50, hours of care in a week in a specified period beginning at any time after those 13 weeks, because the child is or has been at risk of serious abuse or neglect; and
 - (c) the week falls within, or is the same as, the period specified by the Secretary.

Determination that service is sole provider in area

- (13) A limit of 50 hours in the week applies to a fee reduction claimant or past period claimant if a determination is in force under section 57 (sole provider) during the week in respect of the approved child care service providing the care to the child.

Approved outside school hours care service providing care to child

- (14) A limit of 50 hours in the week applies to a fee reduction claimant or past period claimant:
- (a) who is an individual; or
 - (b) that is an approved outside school hours care service providing care to the child;

if the Secretary considers that, during the week, the claimant needs or needed care before or after school for the child from an approved outside school hours care service.

55 Circumstances when a limit of more than 50 hours applies

Overview of section

- (1) This section sets out the circumstances in which a limit of more than 50 hours for sessions of care provided by an approved child care service to a child applies in a week to the eligibility of a fee reduction claimant (see paragraph 52(1)(a)).

Work/disability test satisfied if fee reduction claimant is an individual

- (2) A limit of more than 50 hours in the week applies to a fee reduction claimant who is an individual if:
- (a) the Secretary considers that for a specified period or indefinitely (if no period is specified), the claimant needs or needed care for the child for a particular number of hours in a week more than 50; and
 - (b) the Secretary considers that the amount of care is needed because the individual, and that individual's partner (if any), satisfy the work/disability test (see subsections 57E(1), (2) and (3)) for the particular number of hours during the period or indefinitely, as the case may be; and
 - (c) the week falls within, or is the same as, the period or, if no period is specified, the week is one after the start of the indefinite period.

The amount of the limit is the particular number of hours more than 50.

Work/disability test satisfied if fee reduction claimant is an approved child care service

- (3) A limit of more than 50 hours in the week applies to a fee reduction claimant that is an approved child care service if:

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- (a) the person in whose care the child last was before the first session of care in the week is an individual; and
- (b) the Secretary considers:
 - (i) that for a specified period the individual needs or needed care for the child for a particular number of hours in a week more than 50; and
 - (ii) that the amount of care is needed because the individual, and that individual's partner (if any), satisfy the work/disability test (see subsections 57E(1), (2) and (3)) for the particular number of hours during the period; and
- (c) the week falls within, or is the same as, the period.

The amount of the limit is the particular number of hours more than 50.

If fee reduction claimant is an individual and Secretary considers that exceptional circumstances exist

- (4) A limit of more than 50 hours in the week applies to a fee reduction claimant who is an individual if the Secretary considers:
 - (a) that for a specified period that includes, or is the same as, the week, the child needs or needed care, for a particular number of hours in a week more than 50; and
 - (b) the reason the child needs or needed the care is because exceptional circumstances exist or existed in the period in relation to the claimant.

The amount of the limit is the particular number of hours more than 50.

If fee reduction claimant is an approved child care service and Secretary considers that exceptional circumstances exist

- (5) A limit of more than 50 hours in the week applies to a fee reduction claimant that is an approved child care service if:
 - (a) the person in whose care the child last was before the first session of care in the week is an individual; and
 - (b) the Secretary considers:

- (i) that, for a specified period that includes, or is the same as, the week, the child needs or needed care, for a particular number of hours in a week more than 50; and
- (ii) that the reason the child needs or needed the care is because exceptional circumstances exist or existed in the period in relation to the individual.

The amount of the limit is the particular number of hours more than 50.

Service considers that child at risk

- (6) Subject to subsection (7), a limit of more than 50 hours in the week applies to a fee reduction claimant if:
 - (a) in the case where the claimant is an individual—the approved child care service providing care to the child; or
 - (b) in the case where the claimant is an approved child care service—the service;

certifies that, for a specified period that includes, or is the same as, the week, the child needs or needed a particular number of hours of care in a week more than 50 because the child is or has been at risk of serious abuse or neglect. The amount of the limit is the particular number of hours more than 50 that the service specifies.

Limitation on service giving certificates under subsection (6)

- (7) An approved child care service providing care to a child may only give a certificate under subsection (6) if the period specified in the certificate, and the period specified in each other certificate (if any) given by the service under that subsection in relation to the child and the same financial year, does not in total exceed 13 weeks.

Secretary considers that child at risk

- (8) A limit of more than 50 hours in the week applies to a fee reduction claimant if:
 - (a) either:

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- (i) in the case where the claimant is an individual—the approved child care service providing care to the child; or
 - (ii) in the case where the claimant is an approved child care service—the service;
- has given one or more certificates under subsection (6) such that the total period specified in the certificates in respect of the child in the same financial year equals 13 weeks; and
- (b) the Secretary considers that the child needs or needed a particular number of hours of care in a week more than 50 in a specified period beginning at any time after those 13 weeks, because the child is or has been at risk of serious abuse or neglect; and
 - (c) the week falls within, or is the same as, the period specified by the Secretary.

The amount of the limit is the particular number of hours more than 50.

56 Circumstances when 24 hour care limit applies

Overview of section

- (1) This section sets out the circumstances in which a 24 hour care limit for sessions of care provided to a child applies in a week to the eligibility of certain fee reduction claimants (see paragraph 52(1)(a)). A 24 hour care limit can only apply if the care is provided by an approved child care service other than an approved occasional care service.

*Meaning of **fee reduction claimant** and **approved child care service***

- (2) In this section (other than subsection (1)):
 - (a) **fee reduction claimant** does not include an individual if the care the individual is eligible for is provided by an approved occasional care service; and

- (b) ***approved child care service*** does not include an approved occasional care service.

24 hour care certified by a service—if claimant is an individual

- (3) Subject to subsection (5), a 24 hour care limit applies in the week to a fee reduction claimant who is an individual if the approved child care service providing care to the child certifies that the child needs, or needed, 24 hour care in the week for one or more 24 hour care periods specified in the certificate, because neither the claimant, nor the claimant's partner (if any), is able to care for the child during those periods for the reason that:
- (a) both the claimant and the claimant's partner (if any) have work related commitments during those periods; or
 - (b) exceptional circumstances exist during those periods.

24 hour care certified by a service—if claimant is a service

- (4) Subject to subsection (5), a 24 hour care limit applies in the week to a fee reduction claimant that is an approved child care service if:
- (a) the person in whose care the child last was before the first session of care in the week is an individual; and
 - (b) the service certifies that the child needs, or needed, 24 hour care in the week for one or more 24 hour care periods specified in the certificate, because neither the individual, nor the individual's partner (if any), is able to care for the child during those periods for the reason that:
 - (i) both the individual and that individual's partner (if any) have work related commitments during those periods; or
 - (ii) exceptional circumstances exist during those periods.

Limitation on service giving certificates under subsection (3) or (4)

- (5) An approved child care service may only give a certificate under subsection (3) or (4) if the number of 24 hour care periods specified in the certificate in relation to a child, together with the number of 24 hour care periods specified in each other certificate (if any) given by the service, or any other approved child care

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service, in relation to the child and the same financial year, does not in total exceed 14.

24 hour care decided by the Secretary

- (6) Subject to subsection (7), a 24 hour care limit applies in the week to a fee reduction claimant if:
- (a) the approved child care service providing care to the child has given a certificate under subsection (3) or (4) such that the total of the 24 hour care periods specified in that certificate and other certificates (if any) given by the service, or any other approved child care service, in respect of the child in the same financial year equals 14; and
 - (b) the Secretary considers that, at some time after those 14 24 hour care periods, the child needs or needed 24 hour care for one or more specified 24 hour care periods in the week because:
 - (i) in the case where the claimant is an individual—neither the claimant nor the claimant’s partner (if any); or
 - (ii) in the case where the claimant is the approved child care service providing care to the child—neither the individual in whose care the child last was before the first session of care in the week nor the individual’s partner (if any);is able to care for the child during those periods; and
 - (c) the Secretary considers that the reason for that inability is:
 - (i) because both the individual and the individual’s partner (if any) have work related commitments during those periods; or
 - (ii) because exceptional circumstances exist during those periods.

Limitation on Secretary’s decision making under subsection (5)

- (7) Subject to subsection (8), in respect of a child during a financial year, the Secretary may make a decision under subsection (6) in respect of only 14 24 hour care periods.

Maximum of 28 24 hour care periods may be lifted in certain circumstances

(8) If:

- (a) in respect of the child during a financial year, there have already been certificates given, and decisions of the Secretary made, in which the total of the 24 hour care periods specified is 28; and
- (b) the Secretary is satisfied that it is essential in the circumstances that the child receive one or more further periods of 24 hour care during the financial year;

a 24 hour care limit applies in the week to a fee reduction claimant if:

- (c) the Secretary considers that, at some time after those 28 24 hour care periods, the child needs or needed 24 hour care for one or more specified 24 hour care periods in the week because:
 - (i) in the case where the claimant is an individual—neither the claimant nor the claimant's partner (if any); or
 - (ii) in the case where the claimant is the approved child care service providing care to the child—neither the individual in whose care the child last was before the first session of care in the week nor the individual's partner (if any);is able to care for the child during those periods; and
- (d) the Secretary considers that the reason for that inability is:
 - (i) because both the individual and the individual's partner (if any) have work related commitments during those periods; or
 - (ii) because exceptional circumstances exist during those periods.

57 Secretary's determination of sole provider

(1) If the Secretary considers that:

- (a) an approved child care service is the sole provider in an area of the kind of care the service provides; and

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- (b) the service would be likely to close if the Secretary were not to make a determination that would be in force for a period of one or more weeks under this subsection in relation to the service;

the Secretary may make a determination to that effect (while a determination is in force, a weekly limit of 50 hours applies under subsection 54(13)).

- (2) The determination:
 - (a) may be expressed to be subject to conditions, and
 - (b) must specify the period of one or more weeks; and
 - (c) is in force during the period specified.
- (3) The determination may be varied by the Secretary from a date, or for a period, specified in the variation.
- (4) The determination may be revoked by the Secretary from a date specified in the revocation.
- (5) The determination, or a variation of a determination, may only be made on application by the approved child care service concerned.
- (6) The application must:
 - (a) be made in a form and manner; and
 - (b) contain any information; and
 - (c) be accompanied by any documents;required by the Secretary.
- (7) The Secretary must give notice of the determination, or of a variation or revocation of a determination, to the approved child care service the subject of the determination. A determination, variation or revocation is not ineffective by reason only that the notice is not given, or if given, that all of the requirements are not complied with.

57A Minister to determine which hours in sessions of care are to count towards the limits

The Minister must, by legislative instrument, determine rules relating to how to work out the hours in sessions of care provided by an approved child care service to a child in a week that are to count towards:

- (a) the limit of 24 hours; or
- (b) the limit of 50 hours; or
- (c) the limit of more than 50 hours.

57B Minister may determine rules

The Minister may, by legislative instrument, determine rules relating to:

- (a) the giving of certificates by an approved child care service under subsection 54(10), 55(6) or subsection 56(3) or (4); and
- (b) the making of decisions by the Secretary under section 54 or 55 or subsection 56(6) or (8); and
- (c) the making of the Secretary's determinations under section 57; and
- (d) the meaning of terms used in this Subdivision.

57C Certificates to be given and decisions and determinations to be made in accordance with rules

All of the following must be made in accordance with rules (if any) in force under section 57B:

- (a) a certificate given by an approved child care service under subsection 54(10), 55(6) or subsection 56(3) or (4);
- (b) a decision made by the Secretary under section 54 or 55 or subsection 56(6) or (8);
- (c) a determination made by the Secretary under section 57.

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57E Meaning of work/disability test

Meaning of satisfying the work/disability test for individual without partner

- (1) An individual who does not have a partner satisfies the work/disability test in relation to care provided by an approved child care service to a child if the individual is unable to care for the child because of work related commitments.

Meaning of satisfying the work/disability test for individual and partner where one of the individuals has work related commitments and the other is a disabled person

- (2) An individual who has a partner and the partner satisfy the work/disability test in relation to care provided by an approved child care service to a child if:
- (a) one of the individuals is unable to care for the child because of work related commitments; and
 - (b) the other individual is a disabled person.

Meaning of satisfying the work/disability test for individual and partner where both of the individuals have work related commitments

- (3) An individual who has a partner and the partner satisfy the work/disability test in relation to care provided by an approved child care service if both of the individuals are unable to care for the child at the same time because of work related commitments.

Division 5—Eligibility for child care rebate

57EAA Eligibility for child care rebate—for a week

- (1) An individual is eligible for child care rebate for a week in respect of a child if:
- (a) a determination is in force under section 50F of the Family Assistance Administration Act during the week to the effect that the individual is conditionally eligible for child care benefit by fee reduction in respect of the child; and
 - (b) one or more sessions of care are provided by one or more approved child care services to the child during the week; and
 - (c) under Subdivision G of Division 4, one or more of the following is the weekly limit of hours applicable to the individual in the week:
 - (i) the 50 hour limit (see section 54);
 - (ii) the more than 50 hour limit (see section 55);
 - (iii) the 24 hour care limit under section 56; and
 - (d) the Secretary has calculated an amount of fee reduction under subsection 50Z(1) of the Family Assistance Administration Act in respect of the individual and the child for at least one of those sessions of care provided in the week; and
 - (e) the amount referred to in paragraph (d) is:
 - (i) an amount greater than a nil amount; or
 - (ii) a nil amount because the CCB % applicable to the individual is zero %; and
 - (f) the individual has made an election, under paragraph 65EAAAA(1)(a) or (b) of the Family Assistance Administration Act, to have child care rebate paid weekly and the election is in effect for the week.

Note 1: If one of the paragraph (c) limits applies, the individual satisfies the paragraph (c) condition, even if the individual has not used child care for the child during the week up to the full extent of the limit.

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Note 2: For the purposes of paragraph (d), it does not matter if the amount is later recalculated under subsection 50ZA(1) of the Family Assistance Administration Act.

(2) If:

(a) a limit mentioned in paragraph (1)(c) does not apply under a determination in force under section 50H of the Family Assistance Administration Act for the individual and the child in the week; but

(b) the circumstances in which such a limit applies were applicable to the individual in that week;

then that limit is taken, for the purposes of that paragraph, to be the weekly limit of hours applicable to the individual in the week.

Note: If the only limit applicable to the individual in the week was the limit of 24 hours under subsection 53(3), then the condition in paragraph (1)(c) will not be satisfied.

(3) The 50 hour limit is taken, for the purposes of paragraph (1)(c), to be applicable to the individual in the week if it would have been applicable to the individual in the week but for the fact that the individual failed to meet the requirements of paragraph 17A(1)(b) in relation to the week.

57EA Eligibility for child care rebate—for a quarter

(1) An individual is eligible for child care rebate for a quarter in respect of a child if:

(a) a determination is in force:

(i) under section 50F of the Family Assistance Administration Act; and

(ii) during at least one week that falls wholly or partly in the quarter;

to the effect that the individual is conditionally eligible for child care benefit by fee reduction in respect of the child; and

(b) one or more sessions of care are provided by one or more approved child care services to the child during the week; and

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- (c) under Subdivision G of Division 4, one or more of the following is the weekly limit of hours applicable to the individual in the week:
 - (i) the 50 hour limit (see section 54);
 - (ii) the more than 50 hour limit (see section 55);
 - (iii) the 24 hour care limit under section 56; and
- (d) the Secretary has calculated an amount of fee reduction under subsection 50Z(1) of the Family Assistance Administration Act in respect of the individual and the child for at least one of those sessions of care provided in the week; and
- (e) the amount referred to in paragraph (d) is:
 - (i) an amount greater than a nil amount; or
 - (ii) a nil amount because the CCB % applicable to the individual is zero %; and
- (f) the individual has made an election, under paragraph 65EAAAA(1)(c) of the Family Assistance Administration Act, to have child care rebate paid quarterly and the election is in effect for the quarter.

Note 1: If one of the paragraph (c) limits applies, the individual satisfies the paragraph (c) condition, even if the individual has not used child care for the child during the week up to the full extent of the limit.

Note 2: For the purposes of paragraph (d), it does not matter if the amount is later recalculated under subsection 50ZA(1) of the Family Assistance Administration Act.

(2) If:

- (a) a limit mentioned in paragraph (1)(c) does not apply under a determination in force under section 50H of the Family Assistance Administration Act for the individual and the child in the week; but
- (b) the circumstances in which such a limit applies were applicable to the individual in that week;

then that limit is taken, for the purposes of that paragraph, to be the weekly limit of hours applicable to the individual in the week.

Note: If the only limit applicable to the individual in the week was the limit of 24 hours under subsection 53(3), then the condition in paragraph (1)(c) will not be satisfied.

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- (3) The 50 hour limit is taken, for the purposes of paragraph (1)(c), to be applicable to the individual in the week if it would have been applicable to the individual in the week but for the fact that the individual failed to meet the requirements of paragraph 17A(1)(b) in relation to the week.

57F Eligibility for child care rebate—for an income year or a period

Eligibility relating to child care benefit by fee reduction or for past period

- (1) An individual is eligible for child care rebate for an income year in respect of a child if:
- (a) care is provided by one or more approved child care services to the child during at least one week in the year (whether or not the week finished in that year); and
 - (b) one of the following determinations is made:
 - (i) a determination under section 51B of the Family Assistance Administration Act that the individual is entitled to be paid child care benefit by fee reduction for the care;
 - (ii) a determination under subsection 51C(1) of the Family Assistance Administration Act in relation to the individual and the care;
 - (iii) a determination under section 52E of the Family Assistance Administration Act that the individual is entitled to be paid child care benefit for the care;
 - (iv) a determination under subsection 52G(1) of the Family Assistance Administration Act in relation to the individual and the care; and
 - (c) under Subdivision G of Division 4, one or more of the following is the weekly limit of hours applicable to the individual in the week:
 - (i) the 50 hour limit (see section 54);
 - (ii) the more than 50 hour limit (see section 55);
 - (iii) the 24 hour care limit under section 56.

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Note: If one of the paragraph (c) limits applies, the individual satisfies the paragraph (c) condition, even if the individual has not used child care for the child during the week up to the full extent of the limit.

Eligibility relating to child care benefit in substitution

- (1A) An individual is eligible for child care rebate for a period in respect of a child if:
- (a) care is provided by one or more approved child care services to the child during at least one week in the period (whether or not the week finished in that period); and
 - (b) the care is covered by:
 - (i) a determination under section 53D of the Family Assistance Administration Act that the individual is entitled to be paid child care benefit by single payment/in substitution because of the death of another individual; or
 - (ii) a determination under subsection 53E(1) of the Family Assistance Administration Act in relation to the individual and the death of another individual; and
 - (c) under Subdivision G of Division 4, one or more of the following is the weekly limit of hours applicable to the deceased individual in the week:
 - (i) the 50 hour limit (see section 54);
 - (ii) the more than 50 hour limit (see section 55);
 - (iii) the 24 hour care limit under section 56.

Note: If one of the paragraph (c) limits applies, the paragraph (c) condition is satisfied, even if the deceased individual had not used child care for the child during the week up to the full extent of the limit.

Operation of condition in paragraph (1)(c) or (1A)(c)

- (2) If:
- (a) a limit mentioned in paragraph (1)(c) or (1A)(c) does not apply under a determination in force under section 50H of the Family Assistance Administration Act for the individual concerned in the week; but

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- (b) the circumstances in which such a limit applies were applicable to the individual in that week;
then that limit is taken, for the purposes of that paragraph, to be the weekly limit of hours applicable to the individual in the week.
- Note 1: For a limit in paragraph (1A)(c), the individual concerned is the deceased individual.
- Note 2: If the only limit applicable to the individual concerned in the week was the limit of 24 hours under subsection 53(3), then the condition in paragraph (1)(c) or (1A)(c) would not be satisfied.
- (3) The 50 hour limit is taken, for the purposes of paragraph (1)(c) or (1A)(c), to be applicable to the individual concerned in the week if it would have been applicable to the individual in the week but for the fact that the individual failed to meet the requirements of paragraph 17A(1)(b) in relation to the week.
- Note: For the purposes of paragraph (1A)(c), the individual concerned is the deceased individual.

Division 6—Eligibility for single income family supplement

Subdivision A—Eligibility of individuals for single income family supplement in normal circumstances

57G When an individual is eligible for single income family supplement in normal circumstances

- (1) An individual is eligible for single income family supplement if:
- (a) the individual has at least one qualifying child; and
 - (b) the individual:
 - (i) is an Australian resident; or
 - (ii) is a special category visa holder residing in Australia; or
 - (iii) satisfies subsection (2); and
 - (c) the individual is not an absent overseas recipient (disregarding section 63A); and
 - (d) the individual's rate of single income family supplement, worked out under Division 4B of Part 4, is greater than nil.

When individual satisfies this subsection

- (2) An individual satisfies this subsection if:
- (a) the individual is the holder of a visa determined by the Minister for the purposes of subparagraph 729(2)(f)(v) of the *Social Security Act 1991*; and
 - (b) either:
 - (i) the individual is in Australia; or
 - (ii) the individual is temporarily absent from Australia for a period not exceeding 6 weeks and the absence is an allowable absence in relation to special benefit within the meaning of Part 4.2 of that Act.

Qualifying child

- (3) For the purposes of this Division, an individual is a ***qualifying child*** of another individual (the ***adult***) if:

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- (a) the individual is an FTB child of the adult and the individual is not an absent overseas FTB child (disregarding section 63A); or
- (b) the following apply:
 - (i) the individual is receiving disability support pension under Part 2.3 of the *Social Security Act 1991* and the individual's maximum basic rate is worked out under item 1 or 3 of Table B in point 1066A-B1 or item 1 or 3 of Table B in point 1066B-B1 of that Act;
 - (ii) apart from subparagraph (i), the individual would be an FTB child of the adult and would not be an absent overseas FTB child (disregarding section 63A); or
- (c) the following apply:
 - (i) the individual is receiving youth allowance and the individual's maximum basic rate is worked out under item 1 or 2 of Table BA in point 1067G-B2 or item 1 of Table BC in point 1067G-B4 of the *Social Security Act 1991*;
 - (ii) apart from subparagraph (i), the individual would be an FTB child of the adult and would not be an absent overseas FTB child (disregarding section 63A); or
- (d) the following apply:
 - (i) the individual is receiving special benefit under Part 2.15 of the *Social Security Act 1991*;
 - (ii) if youth allowance were payable to the individual, the individual's maximum basic rate would be worked out under item 1 or 2 of Table BA in point 1067G-B2 or item 1 of Table BC in point 1067G-B4 of that Act;
 - (iii) apart from subparagraph (i), the individual would be an FTB child of the adult and would not be an absent overseas FTB child (disregarding section 63A); or
- (e) the following apply:
 - (i) the individual, or someone on behalf of the individual, is receiving instalments under the scheme known as the ABSTUDY scheme that include an amount identified as

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- living allowance that is being paid at the standard (at home) rate;
- (ii) the individual is a dependent student under the scheme and is aged 16 or more and under 21;
- (iii) apart from subparagraph (i), the individual would be an FTB child of the adult and would not be an absent overseas FTB child (disregarding section 63A); or
- (f) the following apply:
 - (i) the individual, or someone on behalf of the individual, is receiving education allowance under section 3.3 of the Veterans' Children Education Scheme;
 - (ii) the individual is aged 16 or more;
 - (iii) apart from subparagraph (i), the individual would be an FTB child of the adult and would not be an absent overseas FTB child (disregarding section 63A); or
- (g) the following apply:
 - (i) the individual, or someone on behalf of the individual, is receiving education allowance under section 3.3 of the Military Rehabilitation and Compensation Act Education and Training Scheme;
 - (ii) the individual is aged 16 or more;
 - (iii) apart from subparagraph (i), the individual would be an FTB child of the adult and would not be an absent overseas FTB child (disregarding section 63A).

57GA Only one member of a couple eligible for single income family supplement

- (1) Subject to this Division, for any period when 2 individuals who are members of a couple would otherwise be eligible at the same time for single income family supplement in respect of one or more qualifying children, only one member is eligible.

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- (2) The member who is eligible is the one determined by the Secretary to be eligible.

57GB Extension of meaning of qualifying child in a blended family case

- (1) This section applies if:
- (a) 2 individuals are members of the same couple; and
 - (b) either or both of the individuals have a child from another relationship (whether before or after the 2 individuals became members of that couple).
- (2) While the 2 individuals are members of that couple, each child who is a qualifying child of one member of the couple is taken also to be a qualifying child of the other member of the couple.

57GC Eligibility for single income family supplement of members of a couple in a blended family

- (1) If the Secretary is satisfied that:
- (a) 2 individuals who are members of the same couple (*person A* and *person B*) would each be eligible for single income family supplement in respect of 2 or more qualifying children during a period but for subsection 57GA(1); and
 - (b) at least one of the children is a child of a previous relationship of person A; and
 - (c) at least one of the other children is:
 - (i) a child of the relationship between person A and person B; or
 - (ii) a child of a previous relationship of person B;
- the Secretary may:
- (d) determine that person A and person B are both eligible for single income family supplement for the children for the period; and
 - (e) determine person A's and person B's percentage of the single income family supplement for the children.

- (2) The Secretary cannot make a determination under subsection (1) for a past period if person A or person B has been paid single income family supplement for the period.
- (3) For the purposes of this section:
 - (a) a qualifying child of an individual is a ***child of a previous relationship*** of an individual who is a member of a couple if the child is an immediate child of that individual but not of the individual's partner; and
 - (b) a child is a ***child of the relationship of 2 individuals*** who are members of a couple if the child is an immediate child of both members of the couple; and
 - (c) a qualifying child of an individual is an ***immediate child*** of the individual if:
 - (i) the child is the natural child, adopted child or relationship child of the individual; or
 - (ii) the individual is legally responsible for the child.

57GD Eligibility for single income family supplement of separated members of a couple for period before separation

If the Secretary is satisfied that:

- (a) 2 individuals are not members of the same couple (***person A*** and ***person B***); and
- (b) during a period in the past when person A and person B were members of the same couple, they had a qualifying child or children; and
- (c) but for subsection 57GA(1), person A and person B would both be eligible for single income family supplement for the qualifying child or children for that period;

the Secretary may:

- (d) determine that person A and person B are both eligible for single income family supplement for the child or children for that period; and
- (e) determine person A's and person B's percentage of the single income family supplement for the child or children for that period.

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Subdivision B—Eligibility of individuals for single income family supplement where death occurs

57GE Continued eligibility for single income family supplement if a qualifying child dies

- (1) This section applies if:
- (a) an individual is eligible for single income family supplement (except under section 57GG) in respect of one qualifying child; and
 - (b) that child dies.

Individual remains eligible for single income family supplement for 14 weeks after the death of the child

- (2) The individual is eligible for single income family supplement, at a rate worked out under Division 4B of Part 4, for each day in the period of 14 weeks beginning on the day the child died. This subsection has effect subject to subsection (3) of this section and to section 57GF.

14 weeks reduced in certain circumstances

- (3) The period for which the individual is eligible for single income family supplement under subsection (2) does not include:
- (a) if the child had turned 16 when the child died—any day on which the Secretary is satisfied the child would not have been a senior secondary school child if the child had not died; or
 - (b) if the child had not turned 16 when the child died—any day on which the child would have been aged 16, and on which the Secretary is satisfied the child would not have been a senior secondary school child, if the child had not died.

57GF Eligibility for a single amount of single income family supplement if a qualifying child dies

If, apart from this section, the period for which an individual is eligible for single income family supplement under subsection 57GE(2) extends over 2 income years:

- (a) the individual is eligible for a single amount of single income family supplement for the period falling in the second of those income years worked out under Division 4B of Part 4 on the assumption that:
 - (i) the individual's taxable income for the period falling in the second of those income years is the same as the individual's taxable income for the first of those income years; and
 - (ii) the individual's partner's taxable income for the period falling in the second of those income years is the same as the individual's partner's taxable income for the first of those income years; and
- (b) the period for which the individual is eligible for single income family supplement under subsection 57GE(2) does not include the period falling in the second of those income years.

57GG Eligibility for single income family supplement if an eligible individual dies

Eligibility other than because of the death of a qualifying child

- (1) If:
 - (a) an individual is eligible for an amount (the **subject amount**) of single income family supplement (except because of section 57GE or 57GF applying in relation to the death of a qualifying child); and
 - (b) the individual dies; and
 - (c) before the individual died, the subject amount had not been paid to the individual (whether or not a claim under Part 3 of

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the Family Assistance Administration Act had been made);
and

- (d) another individual makes a claim under that Part for payment of single income family supplement because of the death of a person, stating that he or she wishes to become eligible for so much of the subject amount as does not relate to any period before the beginning of the income year preceding the income year in which the individual died; and
- (e) the Secretary considers that the other individual ought to be eligible for that much of the subject amount;

the other individual is eligible for that much of the subject amount and no-one else is, or can become, eligible for or entitled to be paid any of the subject amount.

Eligibility because of the death of a qualifying child

(2) If:

- (a) an individual dies; and
- (b) either:
 - (i) before the individual's death, the individual was eligible for an amount (the **subject amount**) of single income family supplement under section 57GE or 57GF in relation to the death of a qualifying child, and the subject amount had not been paid to the individual (whether or not a claim under Part 3 of the Family Assistance Administration Act had been made); or
 - (ii) the individual died at the same time as the qualifying child, and would have been so eligible for the subject amount if the individual had not died; and
- (c) another individual makes a claim under that Part for payment of single income family supplement because of the death of a person, stating that he or she wishes to become eligible for so much of the subject amount as does not relate to any period before the beginning of the income year preceding the income year in which the individual died; and
- (d) the Secretary considers that the other individual ought to be eligible for that much of the subject amount;

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the other individual is eligible for that much of the subject amount and no-one else is, or can become, eligible for or entitled to be paid any of the subject amount.

Division 7—Loss of family assistance for individuals on security grounds

57GH Simplified outline of this Division

Individuals who might prejudice the security of Australia or a foreign country may lose family assistance.

57GI Loss of family assistance for individuals on security grounds

Security notice for recipient of family assistance

- (1) If a security notice is given to the Minister in relation to an individual, then while the notice is in force:
 - (a) no family assistance is to be paid to the individual; and
 - (b) the individual is not eligible for family assistance.

Note 1: A security notice is a notice under section 57GJ.

Note 2: This Division does not apply in relation to child care benefit or child care rebate: see section 57GQ.
- (2) If a security notice is given to the Minister in relation to an individual, then any determination that the individual is entitled to be paid family assistance, that is in force immediately before the day the notice comes into force, ceases to be in force on that day.
- (3) If a security notice given to the Minister in relation to an individual ceases to be in force, then the individual is not eligible for family assistance for any day while the notice was in force.
- (4) However, if:
 - (a) a security notice given to the Minister in relation to an individual recommends that payments of family assistance of the individual be paid to a payment nominee of the individual under Part 8B of the Family Assistance Administration Act; and

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- (b) apart from subsections (1) to (3), the individual would be eligible for the whole or a part of that family assistance; then that whole or part may be paid to a payment nominee of the individual under that Part.
- (5) For the purposes of subsection (4), paragraph 219TD(2)(b) of the Family Assistance Administration Act does not apply.
- (6) For the purposes of subsection (4), section 219TN of the Family Assistance Administration Act does not apply. Instead, any amount paid to a payment nominee of the individual is to be applied by the nominee in accordance with a written direction given by the Secretary under this subsection.

Security notice for individual in respect of whom family assistance payable

- (7) If:
- (a) a security notice is given to the Minister in relation to an individual; and
 - (b) the individual is aged 19 or less on the day the notice is given;
- then, for any day while the notice is or was in force, the individual cannot be an FTB child of another individual, cannot be a regular care child of another individual and cannot be a client of an approved care organisation.

Relationship with other provisions

- (8) Subsections (1) to (7) have effect despite any other provision of the family assistance law.

Notification to individual

- (9) If a determination in relation to an individual ceases to be in force because of subsection (2), the Secretary must cause reasonable steps to be taken to notify the individual of the cessation.

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57GJ Security notice from Attorney-General

- (1) The Attorney-General may give the Minister a written notice requiring that this Division apply in relation to a specified individual if:
 - (a) the Foreign Affairs Minister gives the Attorney-General a notice under section 57GK in relation to the individual; or
 - (b) the Immigration Minister gives the Attorney-General a notice under section 57GL in relation to the individual.
- (2) A notice under this section may recommend that payments of family assistance of the individual, to the extent set out in the notice, be paid to a payment nominee of the individual under Part 8B of the Family Assistance Administration Act.
- (3) Before giving a notice under this section, the Attorney-General must have regard to the following:
 - (a) the extent (if any) that any payments of family assistance of the individual are being, or may be, used for a purpose that might prejudice the security of Australia or a foreign country, if the Attorney-General is aware of that extent;
 - (b) the likely effect of the operation of section 57GI on the individual's dependants, if the Attorney-General is aware of those dependants.
- (4) The Attorney-General's Secretary must:
 - (a) seek the advice of the Human Services Secretary in relation to paragraph (3)(b); and
 - (b) inform the Attorney-General of that advice.
- (5) Subsection (3) does not limit the matters to which regard may be had.

57GK Notice from Foreign Affairs Minister

If:

- (a) either:

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- (i) under subsection 14(2) of the *Australian Passports Act 2005*, the Foreign Affairs Minister refuses to issue an individual an Australian travel document; or
 - (ii) under section 22 of that Act, the Foreign Affairs Minister cancels an individual's Australian travel document; and
- (b) the refusal or cancellation was because of a refusal/cancellation request made in relation to the individual under subsection 14(1) of that Act; and
- (c) the request was made on the basis of the circumstance mentioned in subparagraph 14(1)(a)(i) of that Act;
- the Foreign Affairs Minister may give the Attorney-General a written notice setting out those matters.

57GL Notice from Immigration Minister

If:

- (a) the Immigration Minister cancels an individual's visa under section 116 or 128 of the *Migration Act 1958* because of an assessment by the Australian Security Intelligence Organisation that the individual is directly or indirectly a risk to security (within the meaning of section 4 of the *Australian Security Intelligence Organisation Act 1979*); or
 - (b) the Immigration Minister cancels an individual's visa under section 134B of the *Migration Act 1958* (emergency cancellation on security grounds) and decides not to revoke that cancellation under subsection 134C(3) of that Act; or
 - (c) the Immigration Minister cancels an individual's visa under section 501 of the *Migration Act 1958* and there is an assessment by the Australian Security Intelligence Organisation that the individual is directly or indirectly a risk to security (within the meaning of section 4 of the *Australian Security Intelligence Organisation Act 1979*);
- the Immigration Minister may give the Attorney-General a written notice setting out those matters.

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57GM Copy of security notice to be given to Secretaries

The Minister must give a copy of a security notice to:

- (a) the Secretary of the Department; and
- (b) the Secretary of the Human Services Department.

57GN Period security notice is in force

A security notice comes into force on the day it is given to the Minister, and remains in force until it is revoked.

57GNA Annual review of security notice

Before the end of the following periods, the Attorney-General must consider whether to revoke a security notice (if it has not already been revoked):

- (a) 12 months after it came into force;
- (b) 12 months after the Attorney-General last considered whether to revoke it.

57GO Revoking a security notice

- (1) The Attorney-General may, by written notice given to the Minister, revoke a security notice.
- (2) The revocation takes effect on the day it is made.
- (3) The Minister must give a copy of a notice under subsection (1) to:
 - (a) the Secretary of the Department; and
 - (b) the Secretary of the Human Services Department.
- (4) If:
 - (a) a determination in relation to an individual ceases to be in force because of subsection 57GI(2); and
 - (b) the Attorney-General revokes the security notice concerned;the Secretary of the Department must cause reasonable steps to be taken to notify the individual of the revocation.

57GP Notices may contain personal information

A notice under this Division in relation to an individual may contain personal information about the individual.

57GQ This Division does not apply to child care benefit or child care rebate

This Division does not apply in relation to child care benefit or child care rebate.

57GR Certain decisions not decisions of officers

For the purposes of Part 5 of the Family Assistance Administration Act, the following decisions are taken not to be decisions of an officer under the family assistance law:

- (a) any decision under this Division;
- (b) any decision under Part 8B of that Act to pay, or not to pay, an amount of family assistance as mentioned in subsection 57GI(4) of this Act;
- (c) any decision under Part 8B of that Act that is related to a decision mentioned in paragraph (b).

57GS Instruments not legislative instruments

The following are not legislative instruments:

- (a) a notice under this Division;
- (b) a direction under subsection 57GI(6).

Part 4—Rate of family assistance

Division 1—Family tax benefit

58 Rate of family tax benefit

Annual rate of family tax benefit for individuals

- (1) Subject to sections 60 to 63, an individual's annual rate of family tax benefit is to be calculated in accordance with the Rate Calculator in Schedule 1.

Annual rate of family tax benefit to approved care organisation

- (2) An approved care organisation's annual rate of family tax benefit for an individual is the sum of:
- (a) the organisation's standard rate under subsection (2A); and
 - (b) the organisation's energy supplement under subsection (2B).
- (2A) An approved care organisation's standard rate for an individual is \$1,372.40.
- (2B) An approved care organisation's energy supplement for an individual is \$25.55.

Daily rate of family tax benefit

- (3) The daily rate of family tax benefit is the annual rate divided by 365 and rounded to the nearest cent (rounding 0.5 cents upwards). If the daily rate before rounding is above nil and below half a cent, round up to 1 cent.

58AA Newborn upfront payment of family tax benefit if newborn supplement added into Part A rate

- (1) If, under Division 1A of Part 5 of Schedule 1, an amount of newborn supplement is added in relation to an individual and an

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FTB child of the individual, then the individual is entitled to be paid, as an amount of family tax benefit, \$500 in respect of the FTB child.

Note: The amount is to be paid as a single lump sum: see section 24A of the Family Assistance Administration Act.

(1A) If:

- (a) under Division 1A of Part 5 of Schedule 1 an amount of newborn supplement is added for a day in relation to both members of a couple and an FTB child of both members of the couple; and
- (b) in relation to that day, a determination under section 28 or 29 is in force in relation to both members of the couple and that child; and
- (c) that day is the first day on which an amount of newborn supplement is added in relation to that child;

then, despite subsection (1) of this section, each member of the couple is entitled to be paid, as an amount of family tax benefit in respect of that child, an amount equal to \$500 multiplied by the percentage applicable under that determination for that member on that day.

Note: The amount is to be paid as a single lump sum: see section 24A of the Family Assistance Administration Act.

Exceptions

- (2) Subject to subsection (1A), subsection (1) does not apply in relation to an individual and an FTB child of the individual if another individual has received an amount under this section in respect of that child while the individual and the other individual were members of the same couple.
- (3) Subsection (1) does not apply in relation to an individual and an FTB child of the individual in the circumstances prescribed in a legislative instrument under subclause 35A(12) of Schedule 1.

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One amount only in respect of FTB child

- (4) An individual cannot receive more than one amount under this section in respect of an FTB child of the individual.

Interpretation

- (5) This section is subject to sections 28AA and 32AEA of the Family Assistance Administration Act.

58A Election to receive energy supplements quarterly

- (1) If a determination under section 16 of the Family Assistance Administration Act is in force in a quarter under which an individual is entitled to be paid family tax benefit by instalment, the individual may, in a manner or way approved by the Secretary, make an election to have Division 2B of Part 4 of Schedule 1 to this Act and Division 2AA of Part 5 of that Schedule disregarded.

Note 1: Those Divisions deal with energy supplement (Part A) and energy supplement (Part B).

Note 2: If those Divisions are disregarded, they will be taken into account when the determination is reviewed under section 105 of the Family Assistance Administration Act—see section 105B of that Act.

- (2) An election comes into force as soon as practicable after it is made.
- (3) An election ceases to be in force if the individual ceases to be entitled to be paid family tax benefit under the determination.
- (3A) An election ceases to be in force if subsection 32(1) applies in relation to the individual. The election ceases to be in force on the request day (see subsection 32(1)).
- (3B) If an election ceases to be in force under subsection (3A), the individual cannot make another election under subsection (1) until after the end of the lump sum period referred to in step 1 of the method statement in subsection 65(1).

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Revoking an election

- (4) The individual may, in a manner or way approved by the Secretary, revoke an election. A revocation takes effect as soon as practicable after it is made.

Definition

- (5) In this section:

quarter means a period of 3 months beginning on 1 July, 1 October, 1 January or 1 April.

59 Shared care percentages where individual is FTB child of more than one person who are not members of the same couple

- (1) An individual has a shared care percentage under this section for an FTB child of the individual if:
- (a) the Secretary has determined the individual's percentage of care for the child during a care period; and
 - (b) that percentage is at least 35% and not more than 65%.

Note: Paragraph 27(2)(b) deals with the percentage of care in a blended family case.

- (2) The individual's **shared care percentage** for the FTB child is the relevant percentage specified in column 2 of the table.

Shared care percentages		
Item	Column 1 Individual's percentage of care	Column 2 Shared care percentage
1	35% to less than 48%	25% plus 2% for each percentage point over 35%
2	48% to 52%	50%
3	more than 52% to 65%	51% plus 2% for each percentage point over 53%

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- (3) If the shared care percentages, specified in the table, of all of the individuals of whom the child is an FTB child add to less than 100%, then the Secretary may determine a different whole percentage for one or more of those individuals for the FTB child. Despite subsection (2), the individual's *shared care percentage* for the child is the percentage so determined for that individual.

59A Multiple birth allowance where individual is FTB child of more than one person who are not members of the same couple

- (1) If the Secretary is satisfied that:
- (a) an individual is an FTB child of an individual (*person A*); and
 - (b) the FTB child is also an FTB child of one or more other individuals who are not person A's partner; and
 - (c) the FTB child is one of 3 or more FTB children who were born during the same multiple birth;
- the Secretary may determine the manner in which multiple birth allowance under Division 2 of Part 5 of Schedule 1 is to be dealt with.
- (2) Without limiting subsection (1), the Secretary may specify that the whole of the multiple birth allowance is to be paid to one of the individuals involved.

60 Sharing family tax benefit between members of a couple in a blended family

If the Secretary determines under section 28 an individual's percentage (the *specified percentage*) of the family tax benefit for FTB children of the individual, the individual's annual rate of family tax benefit is the specified percentage of the rate that would otherwise apply.

61 Sharing family tax benefit between separated members of a couple for period before separation

If the Secretary determines under section 29 an individual's percentage (the *specified percentage*) of the family tax benefit for an FTB child or children of the individual for a period, the individual's annual rate of family tax benefit for that period is the specified percentage of the rate that would otherwise apply for the period.

61A FTB Part A supplement to be disregarded unless health check requirement satisfied*Parents of FTB children*

- (1) The Secretary must disregard clause 38A of Schedule 1 in relation to an individual, an FTB child of the individual and a particular day or days (each of which is an *applicable day*) in an income year if:
 - (a) the FTB child turned 4 in the income year; and
 - (b) on the applicable day:
 - (i) the child is an FTB child of the individual; and
 - (ii) the individual, or the individual's partner, is receiving a social security pension, a social security benefit, a service pension or income support supplement; and
 - (c) the individual, or the individual's partner, is a parent of the child on the last day of the income year.

Other FTB recipients

- (2) The Secretary must disregard clause 38A of Schedule 1 in relation to an individual, an FTB child of the individual and a particular day or days (each of which is an *applicable day*) in an income year if:
 - (a) the FTB child turned 4 in the income year; and
 - (b) on the applicable day:
 - (i) the child is an FTB child of the individual; and

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- (ii) the individual, or the individual's partner, is receiving a social security pension, a social security benefit, a service pension or income support supplement; and
- (c) the child is an FTB child of the individual on at least 182 days in the income year, including the last day of the income year; and
- (d) neither the individual, nor the individual's partner, is a parent of the child on the last day of the income year.

Exception—health checks

- (2A) However, the Secretary must not disregard clause 38A of Schedule 1 as mentioned in subsection (1) or (2) if:
- (a) at any time before the end of the first income year after the income year in which the FTB child turned 4 or of such further period (if any) as the Secretary allows, the Secretary becomes aware of information suggesting that one of the following subparagraphs applies:
 - (i) the FTB child meets the health check requirement (see subsection (4));
 - (ii) the FTB child is in a class exempted from the health check requirement by a determination under subsection (6);
 - (iii) the FTB child is in a class that is taken to meet the health check requirement by a determination under subsection (7);
 - (iv) special circumstances exist in relation to the individual or the individual's partner (or both) that make it inappropriate for the individual, and the individual's partner, to arrange for the FTB child to meet the health check requirement; and
 - (b) at any time, the Secretary is satisfied that one of those subparagraphs applied before the end of that first income year or of the further period (if any).

(2AA) For the purposes of paragraph (2A)(a):

- (a) the Secretary must not allow a further period unless:

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- (i) the Secretary is satisfied that there are special circumstances; and
 - (ii) a further period in respect of the individual's claim for payment of family tax benefit in respect of the FTB child was allowed under paragraph 10(2)(b) of the Family Assistance Administration Act; and
 - (iii) that claim is for a past period falling within the income year in which the FTB child turned 4; and
- (b) any further period allowed by the Secretary must end no later than the end of the second income year after the income year in which the FTB child turned 4.

Death of the FTB child

- (3) Subsections (1), (2) and (2A) do not apply if the FTB child dies before the end of:
- (a) the first income year after the income year in which the FTB child turned 4; or
 - (b) the further period (if any) allowed by the Secretary under paragraph (2A)(a).

Health check requirement

- (4) For the purposes of this section, the **health check requirement** for a child is that the child must meet the requirements specified in an instrument under subsection (5).
- (5) The Minister may, by legislative instrument, specify requirements relating to the health of children for the purposes of subsection (4).

Exempt class of children

- (6) The Minister may, by legislative instrument, determine that children included in a specified class are exempt from the health check requirement.

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Children taken to meet health check requirement

- (7) The Minister may, by legislative instrument, determine that children included in a specified class are taken to meet the health check requirement.

Relationship with section 32A of the Family Assistance Administration Act

- (8) This section does not limit section 32A of the Family Assistance Administration Act (about disregarding the FTB Part A supplement until the reconciliation conditions are satisfied).

Definition of parent

- (9) In this section:

parent includes an adoptive parent and a relationship parent.

61B FTB Part A supplement to be disregarded unless immunisation requirements satisfied

Parents of FTB children

- (1) The Secretary must disregard clause 38A of Schedule 1 in relation to an individual, an FTB child of the individual and a particular day or days (each of which is an **applicable day**) in an income year if:
- (a) the FTB child turned 1, 2 or 5 in the income year; and
 - (b) on the applicable day, the child is an FTB child of the individual; and
 - (c) the individual, or the individual's partner, is a parent of the child on the last day of the income year.

Other FTB recipients

- (2) The Secretary must disregard clause 38A of Schedule 1 in relation to an individual, an FTB child of the individual and a particular

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day or days (each of which is an *applicable day*) in an income year if:

- (a) the FTB child turned 1, 2 or 5 in the income year; and
- (b) on the applicable day, the child is an FTB child of the individual; and
- (c) the child is an FTB child of the individual on at least 182 days in the income year, including the last day of the income year; and
- (d) neither the individual, nor the individual's partner, is a parent of the child on the last day of the income year.

Exception—immunisation requirements

- (3) However, the Secretary must not disregard clause 38A of Schedule 1 as mentioned in subsection (1) or (2) if:
 - (a) at any time before the end of the first income year after the income year in which the FTB child turned 1, 2 or 5 (as the case requires) or of such further period (if any) as the Secretary allows, the Secretary becomes aware of information suggesting that the child meets the immunisation requirements set out in section 6; and
 - (b) at any time, the Secretary is satisfied that the child met the immunisation requirements set out in section 6 before the end of that first income year or of the further period (if any).
- (3A) For the purposes of paragraph (3)(a):
 - (a) the Secretary must not allow a further period unless:
 - (i) the Secretary is satisfied that there are special circumstances; and
 - (ii) a further period in respect of the individual's claim for payment of family tax benefit in respect of the FTB child was allowed under paragraph 10(2)(b) of the Family Assistance Administration Act; and
 - (iii) that claim is for a past period falling within the income year in which the FTB child turned 1, 2 or 5 (as the case requires); and

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- (b) any further period allowed by the Secretary must end no later than the end of the second income year after the income year in which the FTB child turned 1, 2 or 5 (as the case requires).

Death of the FTB child or eligible individual

- (4) Subsections (1), (2) and (3) do not apply if the FTB child, or the individual mentioned in subsection (1) or (2), dies before the end of:
 - (a) the first income year after the income year in which the FTB child turned 1, 2 or 5 (as the case requires); or
 - (b) the further period (if any) allowed by the Secretary under paragraph (3)(a).

Relationship with section 32A of the Family Assistance Administration Act

- (5) This section does not limit section 32A of the Family Assistance Administration Act (about disregarding the FTB Part A supplement until the reconciliation conditions are satisfied).

Definition of parent

- (6) In this section:

parent includes an adoptive parent and a relationship parent.

62 Effect on individual's rate of the individual's absence from Australia

Absence from Australia of recipient

- (1) Subsection (4) modifies the operation of Schedule 1 in working out an individual's rate of family tax benefit for a period during which the individual is an absent overseas recipient.
- (2) If an individual leaves Australia, the individual is an **absent overseas recipient** for any period that occurs:
 - (a) during that absence from Australia; and

- (b) after the end of the period of 6 weeks beginning on the first day of that absence.
- (3) If:
- (a) an individual is eligible for family tax benefit while the individual is absent from Australia; and
 - (b) the individual then becomes an absent overseas recipient because of the application of subsection (2) or a previous application of this subsection; and
 - (c) the individual returns to Australia; and
 - (d) the individual leaves Australia again less than 6 weeks after returning to Australia;
- the individual is an ***absent overseas recipient*** for any period that occurs during the absence from Australia referred to in paragraph (d).
- (4) For the purposes of working out an individual's rate of family tax benefit for a period during which the individual is an absent overseas recipient, Schedule 1 applies with the modifications set out in the following table:

Modifications for absent overseas recipient		
	Provision of Schedule 1	Modification
1	Clause 7	the individual's standard rate is the rate that would be the individual's standard rate if the individual's Part A rate were being worked out using Part 3 of the Schedule (see clause 26)
2	Clause 3	no amount is to be added by way of rent assistance
3	Part 4	the individual's Part B rate is nil

- (5) For the purposes of working out an individual's rate of family tax benefit, if the individual is an absent overseas recipient on a day (disregarding section 63A), then the following provisions do not apply in relation to that day:

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- (a) paragraph (cb) of step 1 of the method statement in clause 3 of Schedule 1;
- (b) paragraph (e) of step 1 of the method statement in clause 25 of Schedule 1;
- (c) paragraph 29(1)(c) of Schedule 1;
- (d) paragraph (c) of step 1 of the method statement in subclause 29(2) of Schedule 1;
- (e) paragraph 29A(2)(c) of Schedule 1.

63 Effect on family tax benefit rate of FTB child's absence from Australia

Absence from Australia of FTB child

- (1) Subsection (4) modifies the operation of Schedule 1 in working out an individual's rate of family tax benefit for a period during which:
 - (a) an FTB child of the individual is an absent overseas FTB child; and
 - (b) the individual is not an absent overseas recipient.
- (2) If:
 - (a) one of the following applies:
 - (i) an FTB child leaves Australia;
 - (ii) a child born outside Australia is an FTB child at birth;
 - (iii) a regular care child leaves Australia;
 - (iv) a child born outside Australia is a regular care child at birth; and
 - (b) the child continues to be absent from Australia for more than 6 weeks; and
 - (c) at the end of the period of 6 weeks beginning on the first day of the child's absence from Australia the child is an FTB child;the child is an ***absent overseas FTB child*** for any period that occurs:
 - (d) during that absence from Australia; and
 - (e) after the end of the period mentioned in paragraph (c); and

(f) during which the child continues to be an FTB child.

(3) If:

(a) a regular care child is an absent overseas regular care child because of the application of subsection 63AA(1), (2) or (3); and

(b) during the period that the child is absent from Australia, the child becomes an FTB child of an individual;

the child is an ***absent overseas FTB child*** for any period that occurs:

(c) during the absence from Australia referred to in paragraph (b) after the child becomes an FTB child; and

(d) during which the child continues to be an FTB child.

(3A) If:

(a) either:

(i) an FTB child is an absent overseas FTB child because of the application of subsection (2) or (3) or a previous application of this subsection; or

(ii) a regular care child is an absent overseas regular care child because of the application of subsection 63AA(1), (2) or (3); and

(b) the child comes to Australia; and

(c) the child leaves Australia less than 6 weeks after coming to Australia; and

(d) at the time the child leaves Australia, the child is an FTB child;

the child is an ***absent overseas FTB child*** for any period that occurs:

(e) during the absence from Australia referred to in paragraph (c); and

(f) during which the child continues to be an FTB child.

(4) For the purposes of working out an individual's rate of family tax benefit for a period during which:

(a) an FTB child of the individual is an absent overseas FTB child; and

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(b) the individual is not an absent overseas recipient;
Schedule 1 applies with the modifications set out in the following table:

Modifications for absent overseas FTB child		
	Provision of Schedule 1	Modification
1	clause 7	FTB child rate for the child is the base FTB child rate
2	clauses 30 and 31A	disregard the child

- (5) For the purposes of working out an individual's rate of family tax benefit, if an FTB child of the individual is an absent overseas FTB child on a day (disregarding section 63A), then disregard that child in working out the amount applicable in relation to that day under the following provisions:
- (a) paragraph (cb) of step 1 of the method statement in clause 3 of Schedule 1;
 - (b) paragraph (e) of step 1 of the method statement in clause 25 of Schedule 1;
 - (c) paragraph 29(1)(c) of Schedule 1;
 - (d) paragraph (c) of step 1 of the method statement in subclause 29(2) of Schedule 1;
 - (e) paragraph 29A(2)(c) of Schedule 1.

63AA Regular care child's absence from Australia—meaning of *absent overseas regular care child*

- (1) If:
- (a) one of the following applies:
 - (i) a regular care child leaves Australia;
 - (ii) a child born outside Australia is a regular care child at birth;
 - (iii) an FTB child leaves Australia;
 - (iv) a child born outside Australia is an FTB child at birth;
 - and

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- (b) the child continues to be absent from Australia for more than 6 weeks; and
- (c) at the end of the period of 6 weeks beginning on the first day of the child's absence from Australia the child is a regular care child;

the child is an ***absent overseas regular care child*** for any period that occurs:

- (d) during that absence from Australia; and
- (e) after the end of the period mentioned in paragraph (c); and
- (f) during which the child continues to be a regular care child.

Note: Generally, an absent overseas regular care child cannot be a rent assistance child (see clause 38B of Schedule 1).

(2) If:

- (a) an FTB child is an absent overseas FTB child because of the application of subsection 63(2), (3) or (3A); and
- (b) during the period that the child is absent from Australia, the child becomes a regular care child of an individual;

the child is an ***absent overseas regular care child*** for any period that occurs:

- (c) during the absence from Australia referred to in paragraph (b) after the child becomes a regular care child; and
- (d) during which the child continues to be a regular care child.

(3) If:

- (a) either:
 - (i) a regular care child is an absent overseas regular care child because of the application of subsection (1) or (2) or a previous application of this subsection; or
 - (ii) an FTB child is an absent overseas FTB child because of the application of subsection 63(2), (3) or (3A); and
- (b) the child comes to Australia; and
- (c) the child leaves Australia less than 6 weeks after coming to Australia; and
- (d) at the time the child leaves Australia, the child is a regular care child;

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the child is an *absent overseas regular care child* for any period that occurs:

- (e) during the absence from Australia referred to in paragraph (c); and
- (f) during which the child continues to be a regular care child.

63A Secretary may extend 6 week period of absence from Australia

- (1) The Secretary may extend the 6 week period (the *initial period*) referred to in subsection 62(2), 63(2) or 63AA(1) if the Secretary is satisfied that the individual mentioned in subsection 62(2), or the child mentioned in subsection 63(2) or 63AA(1), (in each case, the *person*) is unable to return to Australia within that period because of any of the following events:
 - (a) a serious accident involving the person or a family member of the person;
 - (b) a serious illness of the person or a family member of the person;
 - (c) the hospitalisation of the person or a family member of the person;
 - (d) the death of a family member of the person;
 - (e) the person's involvement in custody proceedings in the country in which the person is located;
 - (f) a legal requirement for the person to remain outside Australia in connection with criminal proceedings (other than criminal proceedings in respect of a crime alleged to have been committed by the person);
 - (g) robbery or serious crime committed against the person or a family member of the person;
 - (h) a natural disaster in the country in which the person is located;
 - (i) political or social unrest in the country in which the person is located;
 - (j) industrial action in the country in which the person is located;
 - (k) a war in the country in which the person is located.

- (2) The Secretary must not extend the initial period under subsection (1) unless:
- (a) the event occurred or began during the initial period; and
 - (b) if the event is political or social unrest, industrial action or war—the person is not willingly involved in, or willingly participating in the event.
- (3) The Secretary may extend the 6 week period referred to in subsection 62(2), 63(2) or 63AA(1) if the Secretary is satisfied that, under the Medical Treatment Overseas Program administered by the Minister who administers the *National Health Act 1953*, financial assistance is payable in respect of the absence from Australia of the individual mentioned in subsection 62(2) or of the child mentioned in subsection 63(2) or 63AA(1).
- (4) The Secretary may extend the 6 week period referred to in subsection 62(2) if the Secretary is satisfied that the individual mentioned in that subsection is unable to return to Australia within that period because the individual is:
- (a) deployed outside Australia as a member of the Defence Force, under conditions specified in a determination made under the *Defence Act 1903* that relates to such deployment; or
 - (b) deployed outside Australia, for the purpose of capacity-building or peacekeeping functions, as:
 - (i) a member or a special member of the Australian Federal Police; or
 - (ii) a protective service officer within the meaning of the *Australian Federal Police Act 1979*.

64 Calculation of rate of family tax benefit for death of FTB or regular care child

The rate of family tax benefit for each day in the period to which subsection 31(2) applies is worked out:

- (a) by applying the Rate Calculator in Schedule 1 on the assumption that the child who died did not die and is an FTB

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child, or a regular care child, (as the case requires) of the individual during that period; and

- (b) by having regard to the actual circumstances during that period of any other child who is, from time to time, an FTB child, or a regular care child, of the individual.

65 Calculation of single amount for death of FTB or regular care child

Instalment case

- (1) The single amount of family tax benefit an individual is eligible for under subsection 32(1) is worked out as follows:

Method statement

- Step 1. Work out the rate of family tax benefit for which the individual would be eligible under this Act (other than under section 31) for the period (the ***lump sum period***) beginning on the request day (see subsection 32(1)) and ending at the end of the section 31 accrual period (see subsection 32(1)) by applying the Rate Calculator in Schedule 1 on the following assumptions:
- (a) that the child who died did not die and is an FTB child, or a regular care child, (as the case requires) of the individual for each day in the lump sum period;
 - (b) if on the request day the individual had any other children who were FTB children or regular care children—that each of those children is an FTB child, or a regular care child, (as the case requires) of the individual for each day in the lump sum period, other than an excluded day (see subsection (2)) in relation to the child;

- (c) if the lump sum period extends over 2 income years—that the individual's adjusted taxable income for the lump sum period is the same as the individual's adjusted taxable income for the first of those income years.

Step 2. If paragraph (b) of step 1 applies, work out the rate of family tax benefit for which the individual would be eligible under this Act (other than under section 31) for the lump sum period by applying the Rate Calculator in Schedule 1 on the following assumptions:

- (a) that each child mentioned in that paragraph is an FTB child, or a regular care child, (as the case requires) of the individual for each day in that period, other than an excluded day (see subsection (2)) in relation to the child;
- (b) if paragraph (c) of step 1 applies—the assumption in that paragraph.

Step 3. The single amount is the step 1 amount less the step 2 amount (if any).

- (2) For the purposes of the method statement in subsection (1), a day in the lump sum period is an ***excluded day*** in relation to the child if:
 - (a) where the child had turned 16 when the child died—the Secretary is satisfied the child would not have been a senior secondary school child on that day if the child had not died; or
 - (b) where the child had not turned 16 when the child died—the child would have been aged 16, and the Secretary is satisfied the child would not have been a senior secondary school child, on that day if the child had not died.

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Other cases

- (3) The single amount of family tax benefit an individual is eligible for under subsection 32(2) is worked out:
- (a) by applying the method statement in subsection (1) of this section (disregarding paragraph (c) of step 1, and paragraph (b) of step 2, of the statement) as if a reference to the request day in that statement were a reference to the first day of the second of those income years (see subsection 32(2)); and
 - (b) on the assumption that the individual's adjusted taxable income for the period falling in the second of those income years is the same as the individual's adjusted taxable income for the first of those income years.

Division 1A—Schoolkids bonus**65A Primary school amount and secondary school amount**

- (1) For the purposes of this Act, the *primary school amount* is \$205.
- (2) For the purposes of this Act, the *secondary school amount* is \$410.

65B Amount of schoolkids bonus—general rule for individuals eligible in relation to a child

Add together the amounts applicable under this section for each eligible child

- (1) If an individual is eligible under subsection 35UA(1), (2), (3), (4) or (4A) for schoolkids bonus on a bonus test day, the amount of schoolkids bonus for the individual for the bonus test day is worked out by adding together the amounts applicable under this section for the bonus test day for each child who is, under subsection 35UD(1), (2), (3), (4) or (4A), an eligible child in relation to the individual for the bonus test day.

Note: Section 65C deals with individuals eligible under subsection 35UA(5) (education allowance).

General rule

- (2) Subject to this section, the amount applicable for the bonus test day for an eligible child is:
 - (a) if the eligible child was aged under 16 on the bonus test day:
 - (i) the primary school amount; or
 - (ii) if subsection (3), (4), (4A) or (4B) applies to the child for the bonus test day—the secondary school amount; and
 - (b) if the eligible child was aged 16 or over on the bonus test day—the secondary school amount.

Note: Special rules apply in relation to the bonus test day that is 1 January 2013 (see Part 2 of Schedule 2 to the *Family Assistance and Other*

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Legislation Amendment (Schoolkids Bonus Budget Measures) Act 2012).

- (3) This subsection applies to an eligible child for the bonus test day if:
- (a) an amount was applicable under this section in relation to the most recent bonus test day for the eligible child; and
 - (b) the amount was:
 - (i) the secondary school amount; or
 - (ii) an amount worked out under subsection (5) or (6) by calculating a percentage of the secondary school amount.
- (4) For an eligible child under subsection 35UD(1), this subsection applies to the eligible child for the bonus test day if, at any time before the end of the first income year after the income year in which the bonus test day occurs or of such further period (if any) as the Secretary allows:
- (a) the Secretary is notified, or otherwise becomes aware, that the eligible child:
 - (i) undertook full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*) on at least one day during the previous education period for the bonus test day; or
 - (ii) undertook, or will undertake, full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*) on at least one day during the current education period for the bonus test day; or
 - (b) the Secretary is notified, or otherwise becomes aware, that the eligible child:
 - (i) undertook an eligible activity on at least one day during the previous education period for the bonus test day; or
 - (ii) undertook, or will undertake, an eligible activity on at least one day during the current education period for the bonus test day; or
 - (c) if the eligible child has at any time undertaken full-time study in respect of a secondary course (within the meaning of

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subsection 543A(2AB) of the *Social Security Act 1991*)—the Secretary is satisfied that there were special circumstances that justified the child not undertaking that study during the previous education period for the bonus test day.

Note: For *eligible activity*, see subsection (7).

(4AA) For the purposes of subsection (4):

- (a) the Secretary must not allow a further period unless:
 - (i) the Secretary is satisfied that there are special circumstances; and
 - (ii) a further period in respect of the individual's claim for payment of family tax benefit in respect of the eligible child was allowed under paragraph 10(2)(b) of the Family Assistance Administration Act; and
 - (iii) that claim is for a past period falling within the income year in which the bonus test day occurs; and
- (b) any further period allowed by the Secretary must end no later than the end of the second income year after the income year in which the bonus test day occurs.

(4A) For an eligible child under subsection 35UD(2), this subsection applies to the eligible child for the bonus test day if, at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that:

- (a) the eligible child:
 - (i) undertook full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*) on at least one day during the previous education period for the bonus test day; or
 - (ii) undertook, or will undertake, full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*) on at least one day during the current education period for the bonus test day; or
- (b) the eligible child:
 - (i) undertook an eligible activity on at least one day during the previous education period for the bonus test day; or

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- (ii) undertook, or will undertake, an eligible activity on at least one day during the current education period for the bonus test day.

Note: For *eligible activity*, see subsection (7).

- (4B) For an eligible child under subsection 35UD(4) or (4A), this subsection applies to the eligible child for the bonus test day if, at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that:

- (a) the eligible child:

- (i) satisfied the secondary study test within the meaning of section 35UI on at least one day during the previous education period for the bonus test day; or
- (ii) satisfied, or will satisfy, the secondary study test within the meaning of section 35UI on at least one day during the current education period for the bonus test day; or

- (b) the eligible child:

- (i) undertook an eligible activity on at least one day during the previous education period for the bonus test day; or
- (ii) undertook, or will undertake, an eligible activity on at least one day during the current education period for the bonus test day.

Note: For *eligible activity*, see subsection (7).

Reduced amount if rate of family tax benefit took account of an individual's shared care percentage

- (5) If:

- (a) the individual is eligible under subsection 35UA(1) in relation to a bonus test day; and
- (b) the rate referred to in paragraph 35UA(1)(b) on the bonus test day took account of a shared care percentage in relation to an eligible child covered by subsection 35UD(1);

the amount applicable for the bonus test day for the eligible child is that percentage of the amount worked out under subsection (2) for the eligible child for the bonus test day.

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Reduced amount if rate of family tax benefit took account of a section 28 or 29 percentage determination

- (6) If:
- (a) the individual is eligible under subsection 35UA(1) in relation to a bonus test day; and
 - (b) the rate referred to in paragraph 35UA(1)(b) on the bonus test day took account of a determination under section 28 or 29 of a particular percentage in relation to one or more FTB children (being an eligible child or eligible children);
- the amount applicable for the bonus test day for the eligible child, or for each of those eligible children, is:
- (c) if subsection (5) also applies in relation to the eligible child—that percentage of the amount worked out under subsection (5) for the eligible child for the bonus test day; or
 - (d) otherwise, the percentage referred to in paragraph (b) of this subsection of the amount worked out under subsection (2) for the eligible child for the bonus test day.

Eligible activity

- (7) For the purposes of this section, **eligible activity** means study, education or an activity of a kind prescribed in a legislative instrument made by the Minister for the purposes of this subsection.

65C Amount of schoolkids bonus—individuals eligible in relation to education allowance

Add together the amounts applicable under this section for each eligible child

- (1) The amount of schoolkids bonus for an individual who is eligible under subsection 35UA(5) for schoolkids bonus on a bonus test day is worked out by adding together the amounts applicable under this section for the bonus test day for each child who is, under subsection 35UD(5), an eligible child in relation to the individual for the bonus test day.

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Applicable amount

- (2) Subject to this section, the amount applicable for a bonus test day for an eligible child is:
- (a) if the eligible child is, under subsection 35UD(5), an eligible child in relation to the individual for the bonus test day because an education allowance under:
 - (i) section 3.2 of the Veteran's Children Education Scheme; or
 - (ii) section 3.2 of the Military Rehabilitation and Compensation Act Education and Training Scheme;was paid in respect of the eligible child—the primary school amount; or
 - (b) otherwise—the secondary school amount.

Reduced amount for part of education allowance

- (3) If:
- (a) subsection 35UA(5) applies in circumstances where the individual was paid a part (the ***applicable part***) of the allowance concerned in relation to an eligible child and a bonus test day; and
 - (b) that individual or another individual was paid another part of the allowance concerned in relation to the eligible child and the bonus test day;

the amount applicable for the bonus test day for the eligible child is worked out as follows:

$$\frac{\text{Amount of applicable part}}{\text{Amount of allowance concerned}} \times \text{Relevant amount}$$

where:

relevant amount means the amount worked out under subsection (2) for the eligible child for the bonus test day.

65D Amount of schoolkids bonus—individuals eligible in relation to school leavers

- (1) If an individual is eligible under section 35UC for schoolkids bonus on a bonus test day, the amount of schoolkids bonus for the individual for the bonus test day is worked out by adding together the amounts applicable under this section for the bonus test day for each child who is, under subsection 35UD(6), an eligible child in relation to the individual for the bonus test day.
- (2) Subject to this section, the amount applicable for the bonus test day for an eligible child is the secondary school amount.
- (3) The instrument made under section 35UC may make provision for the amount worked out under subsection (2) of this section for an eligible child for a bonus test day to be varied in accordance with the instrument, in the following circumstances:
 - (a) if a shared care percentage applied in relation to the eligible child;
 - (b) if there is a determination under section 28 or 29 of a particular percentage in relation to the eligible child;
 - (c) circumstances in which the Minister considers it appropriate to vary the amount.
- (4) If the instrument made under section 35UC provides for the amount worked out under subsection (2) of this section for an eligible child for a bonus test day to be varied, the amount applicable for the bonus test day for the eligible child is the amount as varied.

65E Amount of schoolkids bonus—individuals eligible under subsection 35UE(1), (2) or (3)

- (1) If an individual is eligible under subsection 35UE(1), (2) or (3) for schoolkids bonus on a bonus test day, the amount of schoolkids bonus for the individual for the bonus test day is:
 - (a) if the individual was aged under 16 on the bonus test day:
 - (i) the primary school amount; or

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- (ii) if subsection (2), (3) or (3A) applies to the individual for the bonus test day—the secondary school amount; and
 - (b) if the individual was aged 16 or over on the bonus test day—the secondary school amount.
- (2) This subsection applies to an individual for the bonus test day if:
 - (a) an amount was applicable under this section in relation to the most recent bonus test day for the individual; and
 - (b) the amount was the secondary school amount.
- (3) This subsection applies to an individual for the bonus test day if, at any time before the end of the calendar year in which the bonus test day occurs, the Secretary is notified, or otherwise becomes aware, that:
 - (a) if the individual is eligible under subsection 35UE(1) for schoolkids bonus on the bonus test day—the individual:
 - (i) undertook full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*) on at least one day during the previous education period for the bonus test day; or
 - (ii) undertook, or will undertake, full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*) on at least one day during the current education period for the bonus test day; or
 - (b) if the individual is eligible under subsection 35UE(3) for schoolkids bonus on the bonus test day—the individual:
 - (i) satisfied the secondary study test within the meaning of section 35UI on at least one day during the previous education period for the bonus test day; or
 - (ii) satisfied, or will satisfy, the secondary study test within the meaning of section 35UI on at least one day during the current education period for the bonus test day; or
 - (c) in any case—the individual:
 - (i) undertook an eligible activity on at least one day during the previous education period for the bonus test day; or

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- (ii) undertook, or will undertake, an eligible activity on at least one day during the current education period for the bonus test day.
- (3A) This subsection applies to an individual for the bonus test day if:
- (a) the individual is eligible under subsection 35UE(2) for schoolkids bonus on the bonus test day; and
 - (b) the individual:
 - (i) undertook full-time study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act on at least one day during the previous education period for the bonus test day; or
 - (ii) undertook, or will undertake, full-time study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act on at least one day during the current education period for the bonus test day; or
 - (iii) undertook an eligible activity on at least one day during the previous education period for the bonus test day; or
 - (iv) undertook, or will undertake, an eligible activity on at least one day during the current education period for the bonus test day.

Eligible activity

- (4) For the purposes of this section, ***eligible activity*** means study, education or an activity of a kind prescribed in a legislative instrument made by the Minister for the purposes of this subsection.

65EA Amount of schoolkids bonus—individuals eligible under subsection 35UE(4) or (5)

The amount of schoolkids bonus for an individual who is eligible under subsection 35UE(4) or (5) for schoolkids bonus on a bonus test day is the secondary school amount.

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65EB Amount of schoolkids bonus—individuals eligible under section 35UF

- (1) Subject to this section, the amount of schoolkids bonus for an individual who is eligible under section 35UF for schoolkids bonus on a bonus test day is the secondary school amount.
- (2) The instrument made under section 35UF may make provision for the amount worked out under subsection (1) of this section for that day to be varied in the circumstances specified in the instrument.
- (3) If the instrument made under section 35UF provides for the amount worked out under subsection (1) of this section for a bonus test day to be varied, the amount applicable for that day is the amount as varied.

65F Amount of schoolkids bonus—individuals eligible under section 35UG

If the Secretary makes a determination under subsection 35UG(1) that an individual is eligible for schoolkids bonus on a bonus test day, the amount of the schoolkids bonus is the amount referred to in subparagraph 35UG(1)(b)(i) or (ii) (as the case requires).

Division 2—Stillborn baby payment

66 Amount of stillborn baby payment

General rule

- (1) Subject to this section, the amount of a stillborn baby payment for an individual in respect of a child is as follows:
- (a) if the child is the first stillborn child of the woman who gave birth to the child—the amount worked out using the formula:

Higher newborn supplement amount + Newborn upfront amount
 - (b) otherwise—the amount worked out using the formula:

Lower newborn supplement amount + Newborn upfront amount

Multiple children case

- (2) If 2 or more children are born during the same multiple birth and there is at least one stillborn child, the amount of stillborn baby payment for an individual in respect of each stillborn child born during that birth is the amount worked out using the formula:
- Higher newborn supplement amount + Newborn upfront amount

Definitions

- (3) In this section:
- higher newborn supplement amount** means the dollar amount mentioned in the formula under paragraph 35B(1)(a) of Schedule 1 (including that amount as indexed).
- lower newborn supplement amount** means the dollar amount mentioned in the formula under paragraph 35B(1)(d) of Schedule 1 (including that amount as indexed).

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newborn upfront amount means the amount mentioned in subsection 58AA(1) (including that amount as indexed).

Division 4—Child care benefit**Subdivision A—Overview of Division****69 Overview of Division**

- (1) Subdivisions B, C and CA deal with the rate of fee reductions and child care benefit applicable if care is provided by an approved child care service.
- (2) Subdivision B sets out the circumstances in which the rate of fee reductions and child care benefit for care provided by an approved child care service are calculated using Schedule 2 and when they are calculated under Subdivision C or CA.
- (3) Subdivision C deals with the rate applicable in respect of a session of care provided by an approved child care service to a child if:
 - (a) the service gives a certificate under section 76; or
 - (b) the Secretary makes a determination under subsection 81(2), (3) or (4).
- (4) Subdivision C applies if:
 - (a) a determination of conditional eligibility is in force in respect of an individual with the effect that the individual is conditionally eligible for child care benefit by fee reduction; or
 - (b) an approved child care service is eligible under section 47 for child care benefit by fee reduction for care provided by the service to the child.
- (4A) Subdivision CA deals with the rate of fee reduction, and child care benefit by fee reduction, applicable in respect of a session of care provided by an approved child care service to a child if:
 - (a) a determination of conditional eligibility is in force in respect of an individual with the effect that the individual is conditionally eligible for child care benefit by fee reduction in respect of the child; and

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- (b) a determination is in force under subsection 50T(1) of the Family Assistance Administration Act with the effect that the individual is eligible for the special grandparent rate for the child.
- (5) Subdivision D deals with the rate of child care benefit applicable to an individual who is eligible under section 45 for child care benefit for a past period for care provided by a registered carer.

Subdivision B—General provisions relating to rate of fee reductions and child care benefit for care provided by an approved child care service

70 Application of Subdivision to parts of sessions of care

This Subdivision applies to a rate of fee reductions or child care benefit for a part of a session of care as if a reference in this Subdivision to a session of care included a reference to a part of a session of care.

71 Weekly limit on child care benefit for care provided by an approved child care service

The total amount of child care benefit for sessions of care provided by an approved child care service to a child in a week is not to exceed:

- (a) if an individual is eligible under section 43 for child care benefit by fee reduction for sessions of care provided to the child in the week—the amount that the service would have charged the individual, if the individual was not so eligible, for the sessions; or
- (b) if an individual is eligible under section 44 for child care benefit for a past period for sessions of care provided to the child in the week—the amount charged by the service for the sessions; or
- (c) if the service is eligible under section 47 for child care benefit by fee reduction for sessions of care provided in the week—the amount that, if the service had not been so

eligible, the service would have charged the individual in whose care the child last was before the first session of care provided to the child in that week for the sessions.

72 Weekly limit on rate of fee reductions while individual is conditionally eligible for care provided by an approved child care service

- (1) If a determination of conditional eligibility under section 50F of the Family Assistance Administration Act is in force in respect of an individual and a child for child care benefit by fee reduction for care provided by an approved child care service to the child, the rate of fee reductions for sessions of care provided by the service to the child in a week is limited.
- (2) The rate is not to exceed the amount that the service would have charged the individual, if the individual were not so conditionally eligible, for sessions of care provided by the service to the child in that week, up to the weekly limit of hours determined as applicable to the individual under section 50H of the Family Assistance Administration Act.

73 Rate of fee reductions or child care benefit—individual conditionally eligible or eligible under section 43

Individual conditionally eligible for child care benefit

- (1) If a determination of conditional eligibility under section 50F of the Family Assistance Administration Act is in force in respect of an individual and a child for child care benefit by fee reductions for care provided by an approved child care service to the child, the individual's rate of fee reductions for a session of care provided by the service to the child is the hourly rate:
 - (a) if paragraph (b), (c) or (d) does not apply (no child at risk or individual in hardship and special grandparent rate does not apply)—worked out using Schedule 2 as if:
 - (i) references in that Schedule to a person being eligible were references to the person being determined to be

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- conditionally eligible under section 50F of the Family Assistance Administration Act; and
- (ii) references to child care benefit were references to fee reductions; or
- (b) if the service gives a certificate under subsection 76(1) in respect of the session—specified by the service in the certificate; or
- (c) if the Secretary makes a determination under subsection 81(2) or (3) in respect of the session—specified by the Secretary in the determination; or
- (d) if a determination under subsection 50T(1) of the Family Assistance Administration Act with the effect that the individual is eligible for the special grandparent rate for the child is in force when the session of care is provided to the child—worked out under Subdivision CA.

Individual eligible for child care benefit

- (2) If an individual is eligible under section 43 for child care benefit by fee reduction for a session of care provided by an approved child care service to a child, the individual's rate of child care benefit for the session is the hourly rate:
 - (a) if paragraph (b), (c) or (d) does not apply (no child at risk or individual in hardship and special grandparent rate does not apply)—worked out using Schedule 2; or
 - (b) if the service gave a certificate under subsection 76(1) in respect of the session while the individual was conditionally eligible—specified by the service in the certificate in respect of fee reductions; or
 - (c) if the Secretary made a determination under subsection 81(2) or (3) in respect of the session while the individual was conditionally eligible—specified by the Secretary in the determination in respect of fee reductions; or
 - (d) if a determination under subsection 50T(1) of the Family Assistance Administration Act with the effect that the individual is eligible for the special grandparent rate for the

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child is in force when the session of care is provided to the child—worked out under Subdivision CA.

- (3) The rate mentioned in paragraph (1)(b), (c) or (d) is taken into account when the Secretary determines the individual's entitlement to be paid child care benefit by fee reduction under section 51B of the Family Assistance Administration Act.
- (4) Section 71 imposes a limit on the amount of child care benefit that may be paid for sessions of care provided by the service to the child in a week. Section 72 imposes a limit on the rate of fee reductions for sessions of care provided by the service to the child in a week.

74 Rate of child care benefit—individual eligible under section 44

- (1) If an individual is eligible under section 44 for child care benefit for a past period for a session of care provided by an approved child care service to a child, the rate of child care benefit for the session is the hourly rate worked out using Schedule 2.
- (2) The rate is taken into account in setting the amount of the individual's entitlement to be paid child care benefit for the past period under section 52E of the Family Assistance Administration Act.
- (3) Section 71 imposes a limit on the amount of child care benefit that may be paid for sessions of care provided by the service to the child in a week.

75 Rate of child care benefit—approved child care service if child at risk

- (1) If an approved child care service is eligible under section 47 for child care benefit by fee reduction for a session of care provided by the service to a child at risk, the service's rate of child care benefit for the session is the hourly rate specified by the service in a certificate given under subsection 76(2), or determined by the Secretary under subsection 81(4), as the case may be.

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- (2) The rate is taken into account in setting the amount of the service's entitlement to be paid child care benefit by fee reduction under section 54B of the Family Assistance Administration Act.
- (3) Section 71 imposes a limit on the amount of child care benefit that may be paid for sessions of care provided to the child in a week.

Subdivision C—Rate of fee reductions and child care benefit if care provided by an approved child care service and child is at risk or individual is in hardship

76 Fee reductions or child care benefit rate certified by an approved child care service

Service may certify rate if individual is conditionally eligible

- (1) If:
 - (a) a determination of conditional eligibility under section 50F of the Family Assistance Administration Act is in force in respect of an individual and a child for child care benefit by fee reduction for care provided by an approved child care service to the child; and
 - (b) the service providing the care to the child is satisfied that:
 - (i) the child is at risk of serious abuse or neglect; or
 - (ii) the individual is experiencing hardship of a kind specified in an instrument in force under paragraph 82(3)(a);

the service providing the care to the child may, subject to sections 77, 78, 79 and 80, certify in writing the hourly rate of fee reductions applicable for sessions of care provided by the service to the child and the period for which the rate applies.

Service must certify rate if approved child care service is eligible

- (2) If an approved child care service is eligible under section 47 for child care benefit by fee reduction for care provided by the service to a child at risk, the service must, subject to sections 77 and 79, certify in writing the hourly rate of child care benefit applicable for

sessions of care provided by the service to the child and the period for which the rate applies.

Requirements of certificate

- (3) The certificate under subsection (1) or (2) must:
 - (b) state if the certificate is given under subsection (1) or (2); and
 - (c) if the certificate is given under subsection (1)—state whether the certificate is given for a reason set out in subparagraph (1)(b)(i) or (ii).
- (4) The period specified in the certificate under subsection (1) or (2):
 - (a) must be a number of complete weeks; and
 - (b) may start before or after the certificate is given.

77 Limitation on service giving certificates for child at risk—13 weeks only

An approved child care service providing care to a child may only give a certificate under:

- (a) subsection 76(1) for a reason set out in subparagraph 76(1)(b)(i) (child at risk); or
 - (b) subsection 76(2);
- if:
- (c) the period specified in the certificate; and
 - (d) the period specified in each other certificate (if any) given by the service under either of the subsections (child at risk or hardship) in relation to the child and the same financial year;
- do not in total exceed 13 weeks.

78 Limitation on service giving certificates for individual in hardship—13 weeks only

An approved child care service providing care to a child may only give a certificate under subsection 76(1) for a reason set out in subparagraph 76(1)(b)(ii) (hardship) if the total period specified in certificates given:

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- (a) under section 76 by the service (child at risk or hardship); or
 - (b) under subsection 76(1) for a reason set out in subparagraph 76(1)(b)(ii) (hardship) by any other approved child care service;
- in respect of the child in the same financial year does not exceed 13 weeks.

79 Limitation on service giving certificates—reporting period limit

- (1) An approved child care service providing care to a child may not give, in a particular reporting period, a certificate under section 76 (child at risk or hardship) in respect of a session of care provided by the service to a child if:
 - (a) the service has already, by certificates given under section 76, committed amounts of child care benefit in respect of that child, or in respect of other children, during the same reporting period; and
 - (b) the total amount of child care benefit so committed by the service in relation to that child and those other children, exceeds the reporting period limit for that reporting period (whether the sessions of care to which the commitment relates occur before, during or after the reporting period).

Reporting period limit

- (2) For the purposes of paragraph (1)(b), the **reporting period limit**, for a reporting period (the **subject reporting period**) means:
 - (a) 18% of the total amount of child care benefit payable in relation to all care provided by the service during the reference reporting period (see subsection (3)); or
 - (b) if the Secretary determines that paragraph (a) is inappropriate to the circumstances of the service—an amount determined by the Secretary in relation to the subject reporting period.

Reference reporting period

- (3) For the purposes of paragraph (2)(a), the reporting period that is the reference reporting period in relation to the subject reporting

period is not the reporting period (the *previous reporting period*) immediately before the subject reporting period. It is the reporting period immediately preceding the previous reporting period.

Secretary may specify a higher percentage for paragraph (2)(a)

- (4) The Secretary may specify a higher percentage for the purposes of paragraph (2)(a) in relation to an approved child care service and a reporting period.

References in subsection (1) to child care benefit

- (5) The references in paragraphs (1)(a) and (b) to *child care benefit* are references to:
- (a) if an individual is conditionally eligible for child care benefit by fee reduction in respect of the child—to fee reductions; and
 - (b) if the service is eligible for child care benefit by fee reduction in respect of the child—to child care benefit.

80 Limitation on service giving certificates for individuals on grounds of hardship—Secretary imposes limit

- (1) If:
- (a) an approved child care service has given more than one certificate under subsection 76(1) for a reason set out in subparagraph 76(1)(b)(ii) (hardship); and
 - (b) the Secretary is satisfied that the service has demonstrated, in the prior giving of certificates for that reason, a pattern of decisions that are not in accordance with the Minister's specifications under paragraph 82(3)(a) or rules under paragraph 82(3)(b);
- the Secretary may determine that the service must not give a certificate under subsection 76(1) for the reason of hardship after the Secretary's determination has been made and during the period for which the determination applies.

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Matters to be specified in Secretary's determination

- (2) A determination by the Secretary under subsection (1) must:
- (a) specify the period for which the determination applies; and
 - (b) be notified to the service.

81 Fee reductions or child care benefit rate determined by the Secretary

Overview of section

- (1) This section provides for the rate applicable to:
- (a) an individual in respect of whom a determination of conditional eligibility under section 50F of the Family Assistance Administration Act is in force; or
 - (b) an approved child care service that is eligible under section 47 for child care benefit by fee reduction for sessions of care provided by the service to a child at risk;
- if the Secretary makes a determination as provided for in this section.

Secretary may determine rate in cases of hardship—individual conditionally eligible

- (2) If:
- (a) a determination of conditional eligibility under section 50F of the Family Assistance Administration Act is in force in respect of an individual and a child for child care benefit by fee reduction for care provided by an approved child care service to the child; and
 - (b) either:
 - (i) the total period specified in certificates given by the service under section 76 and certificates given under subsection 76(1) for a reason set out in subparagraph 76(1)(b)(ii) (hardship) by any other approved child care service, in respect of the child in the same financial year equals 13 weeks; or

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- (ii) the service is not able to give a certificate under subsection 76(1) because of the operation of section 79 or 80; and
- (c) the Secretary is satisfied that the individual is experiencing hardship of a kind specified in an instrument in force under paragraph 82(3)(a); and
- (d) the individual applies to the Secretary under subsection (5); the Secretary may determine the hourly rate of fee reductions for sessions of care the service provides to the child and the period for which the rate applies.

Secretary may determine rate if child at risk and individual conditionally eligible

- (3) If:
- (a) a determination of conditional eligibility under section 50F of the Family Assistance Administration Act is in force in respect of an individual and a child for child care benefit by fee reduction for care provided by an approved child care service to the child; and
 - (b) the service either:
 - (i) has given a certificate under section 76 such that the total period specified in that certificate and other certificates (if any) given by the service under that section in respect of the child in the same financial year equals 13 weeks; or
 - (ii) is not able to give a certificate under subsection 76(1) because of the operation of section 79; and
 - (c) the Secretary is satisfied that the child is at risk of serious abuse or neglect; and
 - (d) the service applies to the Secretary under subsection (5); the Secretary may determine the hourly rate of fee reductions for sessions of care the service provides to the child and the period for which the rate applies.

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Secretary must determine rate if service eligible and child at risk

- (4) If:
- (a) an approved child care service is eligible under section 47 for child care benefit by fee reduction for sessions of care provided by the service to a child at risk; and
 - (b) the service either:
 - (i) has given a certificate under section 76 such that the total period specified in that certificate and other certificates (if any) given by the service under that section in respect of the child in the same financial year equals 13 weeks; or
 - (ii) is not able to give a certificate under subsection 76(2) because of the operation of section 79; and
 - (c) the Secretary is satisfied that the child is at risk of serious abuse or neglect; and
 - (d) the service applies to the Secretary under subsection (5);
- the Secretary must determine the hourly rate of child care benefit for sessions of care the service provides to the child and the period for which the rate applies.

Application for determination

- (5) An application under subsection (2), (3) or (4) must:
- (a) be made in the form and manner; and
 - (b) contain any information; and
 - (c) be accompanied by any documents;
- required by the Secretary.

Period specified in the determination

- (7) The period specified in a determination:
- (a) must be a number of complete weeks; and
 - (b) may start before or after the determination is made.

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Notice to be given of a determination under subsection (2)

- (8) The Secretary must give notice of a determination made under subsection (2) to the individual and the service providing the care to the child.

Notice to be given of a determination under subsection (3) or (4)

- (9) The Secretary must give notice of a determination made under subsection (3) or (4) to the service providing the care to the child.

Content of notice

- (10) The notice must state:
- (a) the name of the child concerned; and
 - (b) the rate determined by the Secretary in respect of sessions of care provided by the service to the child; and
 - (c) that the claimant may apply for review of the determination in the manner set out in Part 5 of the Family Assistance Administration Act.
- (11) The determination is not ineffective by reason only that any, or all, of the requirements of subsection (8), (9) or (10) are not complied with.

82 Certificate and determination to be made according to rules

- (1) A certificate under section 76 is to be given in accordance with any rules in force under paragraph (3)(b).
- (2) A determination under subsection 81(2), (3) or (4) is to be made in accordance with any rules in force under paragraph (3)(b).
- (3) The Minister may, by legislative instrument:
- (a) specify kinds of hardship for the purposes of subparagraph 76(1)(b)(ii) and paragraph 81(2)(c); and
 - (b) make rules relating to the giving of certificates under section 76 and the making of determinations under subsections 81(2), (3) and (4).

Subdivision CA—Special grandparent rate

82A Special grandparent rate

If a determination is in force under subsection 50T(1) of the Family Assistance Administration Act with the effect that an individual is eligible for the special grandparent rate for the child in respect of a session of care provided to the child by an approved child care service, the individual's hourly rate of fee reductions, and of child care benefit by fee reduction, for the session is equal to 100% of the hourly rate charged by the service for the session.

Subdivision D—Care provided by registered carer

83 Rate of child care benefit for care provided by registered carer

- (1) The hourly rate of child care benefit for care provided to a child by a registered carer is an amount per hour worked out in accordance with the formula:

Minimum hourly amount × Schooling %

where:

minimum hourly amount is \$0.581.

schooling % is:

- (a) 85% if the child is a school child; and
- (b) 100% if the child is not a school child.

Section 84 imposes a limit on the amount of child care benefit that may be paid for care provided to a child in a week.

- (2) To avoid doubt, the hourly rate may be applied to a part of an hour. That part of the hour attracts the appropriate proportion of the amount for a full hour.

84 Weekly limit on child care benefit for care provided by a registered carer

The total amount of child care benefit for care provided to a child by a registered carer or carers in a week is not to exceed the lesser of the following:

- (a) the amount worked out as follows:

Hourly rate under section 83 \times 50

- (b) the amount paid for the care.

Division 4A—Child care rebate

Subdivision AA—Child care rebate for a week

84AAA Amount of the child care rebate—for a week

If the Secretary calculates, under section 65EAAA of the Family Assistance Administration Act, the amount of child care rebate applicable in respect of an individual and a child for care provided for the child by an approved child care service in a week, the amount is worked out as follows:

Method statement

- Step 1. Work out the total amount of the individual's approved child care fees for care provided for the child by the approved child care service in the week.
- Step 2. Work out the total amount (if any) of so much of the fee reductions:
 - (a) calculated under subsection 50Z(1) of the Family Assistance Administration Act; or
 - (b) recalculated under subsection 50ZA(1) of that Act;in respect of the individual and the child as are attributable to the care provided for the child by the approved child care service in the week.
- Step 3. Work out the total amount of Jobs Education and Training (JET) Child Care fee assistance (if any) that the individual is eligible to receive for the child that is attributable to the care provided for the child by the approved child care service in the week.

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- Step 4. Work out the lesser of the following amounts for the child:
- (a) the amount worked out using the formula:

$$50\% \times \left(\text{Step 1 amount} - \text{Step 2 amount} - \text{Step 3 amount} \right)$$
 - (b) the amount worked out by subtracting from the child care rebate limit for the income year in which the week began, the total of the child care rebate (if any) applicable in respect of the individual and the child for each earlier week that falls wholly in that income year (whether paid weekly or quarterly).
- Step 5. The amount of child care rebate applicable in respect of the individual and the child for care provided for the child by the approved child care service in the week is:
- (a) the step 4 amount reduced by the reduction percentage; or
 - (b) if the Secretary determines under section 84AAD that the step 4 amount is not to be reduced—the step 4 amount.

84AAB Component of formula—*approved child care fees*

General rule—approved child care fees for care provided for a child in a week

- (1) For the purposes of section 84AAA, the amount of an individual's ***approved child care fees*** for care provided for a child by an approved child care service in a week is the amount of fees for which:
- (a) the individual; or
 - (b) the individual's partner during the week;

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is liable for the care. For this purpose, disregard the weekly limit of hours applicable to the individual in the week.

Special rule if the week is also a week for the individual's partner for the child

- (2) However, the individual's approved child care fees for care provided for the child in the week do not include fees that the individual's partner is liable to pay if:
- (a) paragraphs 57EAA(1)(b) to (e) (as affected by subsections 57EAA(2) and (3)) are satisfied for the partner and the child for the week; or
 - (b) the week is a base week for the individual's partner and the child under section 84AC (partner receiving child care rebate quarterly).

Disregard amounts passed on to reduce fees

- (3) For the purposes of this section, disregard any amount passed on to the individual under section 219B or section 219EA of the Family Assistance Administration Act for the care.

84AAC Component of formula—reduction percentage

- (1) For the purposes of section 84AAA, the **reduction percentage** is:
- (a) 15%; or
 - (b) if the Secretary specifies a percentage in an instrument under subsection (2)—that percentage.
- (2) The Secretary may, by legislative instrument, specify a percentage for the purposes of paragraph (1)(b).

84AAD Component of formula—Secretary determines that step 4 amount not to be reduced

- (1) The Secretary may determine in writing that, for the purposes of step 5 of the method statement in section 84AAA as it applies in calculating the amount of child care rebate applicable in respect of

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an individual and a child specified in the determination, the step 4 amount is not to be reduced.

- (2) A determination under subsection (1) must specify either:
- (a) the week or weeks to which it is to apply; or
 - (b) that it is to apply to weeks beginning on or after a specified day.

The determination may apply to a week or weeks beginning before the determination is made.

- (3) The Secretary may only make a determination under subsection (1) in respect of an individual and a child:
- (a) if the amount of fee reduction calculated by the Secretary under subsection 50Z(1) of the Family Assistance Administration Act in respect of the individual and the child for sessions of care provided in a week to which the determination applies is a nil amount because the CCB % applicable to the individual is zero %; or
 - (b) in other circumstances of a kind determined by the Secretary, by legislative instrument.

Subdivision A—Child care rebate for a quarter**84AA Amount of the child care rebate—for a quarter**

If the Secretary calculates, under subsection 65EAA(1) of the Family Assistance Administration Act, the amount of child care rebate applicable in respect of an individual and a child for a quarter in an income year, the amount is worked out as follows:

Method statement

- Step 1. Work out the total amount of the individual's approved child care fees for the child in each base week for the individual and the child in the quarter.

Section 84AA

- Step 2. Work out the total amount (if any) of so much of the fee reductions:
- (a) calculated under subsection 50Z(1) of the Family Assistance Administration Act; or
 - (b) recalculated under subsection 50ZA(1) of that Act;
- in respect of the individual and the child as are attributable to each base week in the quarter.
- Step 3. Work out the total amount of Jobs Education and Training (JET) Child Care fee assistance (if any) that the individual is eligible to receive for the child in each base week for the individual and the child in the quarter.
- Step 4. Work out the lesser of the following amounts for the child:
- (a) the amount worked out using the formula:
$$50\% \times \left(\text{Step 1 amount} - \text{Step 2 amount} - \text{Step 3 amount} \right)$$
 - (b) the amount worked out by subtracting the total of the child care rebate (if any) applicable in respect of the individual and the child for each earlier quarter in the income year (whether paid weekly or quarterly from the child care rebate limit for the income year.
- Step 5. The result is the amount of the individual's child care rebate for the child for the quarter.

Section 84AB

84AB Component of formula—*approved child care fees*

General rule—approved child care fees for a base week for an individual and a child

- (1) For the purposes of section 84AA, the amount of an individual's ***approved child care fees*** for a child in a base week for the individual and the child is the amount of fees for which:
 - (a) the individual; or
 - (b) the individual's partner during the week; is liable for care provided by an approved child care service or services for the child during the week. For this purpose, disregard the weekly limit of hours applicable to the individual in the week.
- (2) However, the individual's approved child care fees for the week do not include fees that the individual's partner is liable to pay if:
 - (a) the base week is also a base week for the individual's partner and the child; or
 - (b) paragraphs 57EAA(1)(b) to (e) (as affected by subsections 57EAA(2) and (3)) are satisfied for the partner and the child for the week (partner receiving child care rebate weekly).

Disregard amounts passed on to reduce fees

- (3) For the purposes of this section, disregard any amount passed on to the individual under section 219B or section 219EA of the Family Assistance Administration Act.

84AC Component of formula—*base week*

For the purposes of section 84AA, a week is a ***base week*** for an individual for a child in a quarter if:

- (a) all or part of the week falls within the quarter; and
- (b) paragraphs 57EA(1)(b) to (e) (as affected by subsections 57EA(2) and (3)) are satisfied for the individual, the child and the week.

Section 84A

Subdivision B—Child care rebate for an income year

84A Amount of the child care rebate—for an income year

If a determination of entitlement for child care rebate under section 65EA or 65EB, or subsection 65EC(1), of the Family Assistance Administration Act is in force in respect of an income year (the **rebate year**) in respect of an individual for child care provided by one or more approved child care services to a child during the year, the amount of the rebate which the individual is entitled to be paid in respect of the child for the year is worked out as follows:

Method statement

- Step 1. Work out the total amount of the individual's approved child care fees for the child in each base week for the individual and the child in the rebate year.
- Step 2. Work out the total amount (if any) of the individual's entitlement to child care benefit for the care for the child in each base week for the individual and the child in the rebate year.
- Step 3. Work out the total amount of Jobs Education and Training (JET) Child Care fee assistance (if any) that the individual is eligible to receive for the child in each base week for the individual and the child in the rebate year.
- Step 4. Work out the lesser of the following amounts (the **child rebate**) for the child:

- (a) the amount worked out using the formula:

$$50\% \times \left(\text{Step 1 amount} - \text{Step 2 amount} - \text{Step 3 amount} \right)$$

Section 84B

(b) the child care rebate limit for the rebate year.

Step 5. The result is the amount of the individual's child care rebate for the child for the rebate year.

84B Component of formula—*approved child care fees*

General rule—approved child care fees for a base week for an individual and a child

- (1) For the purposes of section 84A, the amount of an individual's ***approved child care fees*** for a child in a base week for the individual and the child is the amount of fees for which:
- (a) the individual; or
 - (b) the individual's partner during the week;
- is liable for care provided by an approved child care service or services for the child during the week. Subject to subsection (2), it does not matter whether the individual is entitled to child care benefit for that care.

Special rule if the week is also a base week for the individual's partner for the child

- (2) However, if the base week is also:
- (a) a base week for the individual's partner and the child; or
 - (b) a base week, for the purposes of section 84DA, for the individual's partner and the child;
- the amount of the individual's ***approved child care fees*** for the child in the base week is the amount of fees payable for care provided during the week that is covered by a determination mentioned in paragraph 84C(c) in respect of the individual and the child.

Section 84C

Disregard amounts passed on to reduce fees

- (3) For the purposes of this section, disregard any amount passed on to the individual under section 219B or section 219EA of the Family Assistance Administration Act.

84C Component of formula—*base week*

For the purposes of section 84A, a week is a ***base week*** for an individual for a child in a rebate year if:

- (a) all or part of the week falls within the rebate year; and
- (b) care is provided by one or more approved child care services to the child during the week; and
- (c) one of the following determinations is made:
 - (i) a determination under section 51B of the Family Assistance Administration Act that the individual is entitled to be paid child care benefit by fee reduction for the care;
 - (ii) a determination under subsection 51C(1) of the Family Assistance Administration Act in relation to the individual and the care;
 - (iii) a determination under section 52E of the Family Assistance Administration Act that the individual is entitled to be paid child care benefit for the care;
 - (iv) a determination under subsection 52G(1) of the Family Assistance Administration Act in relation to the individual and the care; and
- (d) paragraph 57F(1)(c) (as affected by subsections 57F(2) and (3)) is satisfied for the week.

84D Component of formula—*amount* of the individual's entitlement to child care benefit

The ***amount*** of an individual's entitlement to child care benefit for the care of a child by one or more approved child care services in a base week for the individual and the child in a rebate year is:

Section 84DA

- (a) for an individual in respect of whom a determination of entitlement is made under section 51B of the Family Assistance Administration Act in respect of one or more sessions of care provided during that week—so much of the amount in which the individual is determined to be entitled to be paid child care benefit by fee reduction for the rebate year as is attributable to that week; and
- (b) for an individual in respect of whom a determination is made under section 52E of the Family Assistance Administration Act for a past period—so much of the amount in which the individual is determined to be entitled to be paid child care benefit for the rebate year as is attributable to that week; and
- (c) for an individual in respect of whom a determination is made under subsection 51C(1) or 52G(1) of the Family Assistance Administration Act—a nil amount, to the extent that the determination relates to the session or sessions of care provided during that week.

Subdivision BA—Child care rebate relating to child care benefit in substitution**84DA Amount of the child care rebate—relating to child care benefit in substitution**

If a determination of entitlement for child care rebate under section 65ECA of the Family Assistance Administration Act is in force in respect of:

- (a) a period (the *entitlement period*); and
- (b) an individual (the *substitute individual*), and a deceased individual, for child care provided by one or more approved child care services to a child during that period;

the amount of the rebate which the substitute individual is entitled to be paid in respect of the child for that period is worked out as follows:

Section 84DA

Method statement

- Step 1. Work out the rebate periods. The entitlement period will be the **rebate period** if it is entirely within an income year. However, if the entitlement period is spread over 2 income years, the part of the entitlement period in each of those years will be a **rebate period**.
- Step 2. Work out the total amount of the deceased individual's approved child care fees for the child in each base week for the deceased individual and the child in each rebate period.
- Step 3. Work out the amount (if any) of the substitute individual's entitlement to child care benefit by single payment/in substitution for the care for the child in each base week for the deceased individual and the child in each rebate period.
- Step 4. Work out the total amount of Jobs Education and Training (JET) Child Care fee assistance (if any) that the deceased individual was eligible to receive for the child in each base week for the deceased individual and the child in each rebate period.
- Step 5. Work out, for each rebate period, the lesser of the following amounts for the child:
- (a) the amount worked out using the formula:
- $$50\% \times \left(\text{Step 2 amount} - \text{Step 3 amount} - \text{Step 4 amount} \right)$$
- (b) the child care rebate limit for the income year that includes the rebate period.

Section 84DB

Add the results if there are 2 rebate periods.

Step 6. The result is the amount of the substitute individual's child care rebate for the child for the entitlement period.

84DB Component of formula—*approved child care fees*

General rule—approved child care fees for a base week for the deceased individual and a child

- (1) For the purposes of section 84DA, the amount of the deceased individual's ***approved child care fees*** for a child in a base week for the deceased individual and the child is the amount of fees for which:
- (a) the deceased individual; or
 - (b) the deceased individual's partner during the week;
- is liable for care provided by an approved child care service or services for the child during the week. Subject to subsection (2), it does not matter whether there is any entitlement to child care benefit for that care.

Special rule if the week is also a base week for the deceased individual's partner for the child

- (2) However, if the base week is also:
- (a) a base week for the deceased individual's partner and the child; or
 - (b) a base week, for the purposes of section 84A, for the deceased individual's partner and the child;
- the amount of the deceased individual's ***approved child care fees*** for the child in the base week is the amount of fees payable for care provided during the week that is covered by a determination mentioned in paragraph 84DC(c) in respect of the deceased individual and the child.

Section 84DC

Disregard amounts passed on to reduce fees

- (3) For the purposes of this section, disregard any amount passed on to the deceased individual under section 219B or section 219EA of the Family Assistance Administration Act.

84DC Component of formula—*base week*

For the purposes of section 84DA, a week is a ***base week*** for a deceased individual for a child in a rebate period if:

- (a) all or part of the week falls within the rebate period; and
- (b) care is provided by one or more approved child care services to the child during the week; and
- (c) the care is covered by:
 - (i) a determination under section 53D of the Family Assistance Administration Act that the substitute individual is entitled to be paid child care benefit by single payment/in substitution because of the death of the deceased individual; or
 - (ii) a determination under subsection 53E(1) of the Family Assistance Administration Act in relation to the substitute individual and the death of the deceased individual; and
- (d) paragraph 57F(1A)(c) (as affected by subsections 57F(2) and (3)) is satisfied for the week.

84DD Component of formula—*amount of the substitute individual's entitlement to child care benefit*

The ***amount*** of a substitute individual's entitlement to child care benefit by single payment/in substitution for the care of a child in a base week for the deceased individual and the child in a rebate period is:

- (a) for a substitute individual in respect of whom a determination is made under section 53D of the Family Assistance Administration Act because of the death of the deceased individual—so much of the amount in which the substitute

Section 84E

individual is determined to be entitled to be paid child care benefit for the rebate period as is attributable to that week; and

- (b) for a substitute individual in respect of whom a determination is made under subsection 53E(1) of that Act because of the death of the deceased individual—a nil amount, to the extent that the determination relates to the session or sessions of care provided during that week.

Subdivision C—Common components of each formula**84E Component of each formula—*Jobs Education and Training (JET) Child Care fee assistance***

For the purposes of sections 84AAA, 84AA, 84A and 84DA, ***Jobs Education and Training (JET) Child Care fee assistance***, in relation to a week, means the payment of that name that is paid by the Commonwealth to the individual in respect of child care provided by one or more approved child care services to the child in the week.

Note: The individual may be a deceased individual (see step 4 of the method statement in section 84DA).

84F Component of each formula—*child care rebate limit*

For the purposes of sections 84AAA, 84AA, 84A and 84DA, the ***child care rebate limit*** is:

- (a) for the income year ending on 30 June 2007—\$4,211; and
- (b) for the income year ending on 30 June 2008—\$4,354; and
- (c) for the income year ending on 30 June 2009—\$7,500; and
- (d) for the income year ending on 30 June 2010—\$7,778; and
- (e) for the income year ending on 30 June 2011—\$7,941; and
- (ea) for each of the income years ending on 30 June 2012, 30 June 2013, 30 June 2014, 30 June 2015, 30 June 2016 and 30 June 2017—\$7,500; and

Part 4 Rate of family assistance

Division 4A Child care rebate

Section 84F

- (f) for a later income year—the indexed amount substituted under Schedule 4 on 1 July of that later income year for the child care rebate limit for the previous income year.

Division 4B—Rate of single income family supplement

84G Rate of single income family supplement

- (1) An individual's rate of single income family supplement is worked out in accordance with this section.
- (2) For the purposes of this section:
 - (a) the **main income earner** is:
 - (i) if the individual is not a member of a couple—the individual; or
 - (ii) if the individual is a member of a couple—the member of the couple whose taxable income for the income year is the highest (or the individual if those taxable incomes are equal); and
 - (b) if the individual is a member of a couple—the **low income earner** is the member of the couple whose taxable income for the income year is the lowest (or the individual's partner if those taxable incomes are equal).

Annual rate

- (3) An individual's annual rate of single income family supplement is nil if the main income earner's taxable income for the income year (rounded down to the nearest dollar) is:
 - (a) \$68,000 or less; or
 - (b) \$150,000 or more.
- (4) An individual's annual rate of single income family supplement is worked out as follows if the main income earner's taxable income for the income year (rounded down to the nearest dollar) is more than \$68,000 and less than \$150,000:

Section 84G

Method statement

- Step 1. Work out the main income earner's taxable income (rounded down to the nearest dollar).
- Step 2. Reduce the amount at step 1 by \$68,000.
- Step 3. Multiply the amount worked out at step 2 by 0.025.
- Step 4. If the amount at step 3 is less than or equal to \$300, the provisional component is the amount at step 3.
- Step 5. If the amount at step 3 is more than \$300, the provisional component is:
- (a) if the main income earner's taxable income exceeds \$80,000 and is less than or equal to \$120,000—\$300; or
 - (b) if the main income earner's taxable income exceeds \$120,000—\$300 less \$0.01 for each dollar of the excess.
- Step 6. If the individual is not a member of a couple—the individual's annual rate of single income family supplement is the provisional component.
- Step 7. If the individual is a member of a couple—the individual's annual rate of single income family supplement is the provisional component less any reduction under step 8.
- Step 8. If the low income earner's taxable income for the income year (rounded down to the nearest dollar) exceeds \$16,000, the provisional component is reduced (but not below nil) by \$0.15 for each dollar of the excess.

Daily rate

- (5) The daily rate of single income family supplement is the annual rate divided by 365 and rounded up to the nearest cent.

84GA Sharing single income family supplement between members of a couple in a blended family

If the Secretary determines under section 57GC an individual's percentage of the single income family supplement for qualifying children of the individual, the individual's annual rate of single income family supplement is that percentage of the rate that would otherwise apply.

84GB Sharing single income family supplement between separated members of a couple for period before separation

If the Secretary determines under section 57GD an individual's percentage of the single income family supplement for a qualifying child or children of the individual for a period, the individual's annual rate of single income family supplement for that period is that percentage of the rate that would otherwise apply for the period.

Division 5—Indexation

85 Indexation of amounts

Schedule 4 provides for the indexation of certain amounts used in working out rates of family assistance.

Part 5—One-off payment to families

86 When is an individual entitled to a one-off payment to families?

- (1) An individual (the *entitled individual*) is entitled to a one-off payment to families if subsection (2), (3) or (4) applies to the individual.
- (2) This subsection applies to the individual if:
 - (a) on 11 May 2004, a determination under subsection 16(2) of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the daily rate (the *applicable section 16 rate*) of family tax benefit that was determined in the determination and applicable to 11 May 2004 consisted of or included a Part A rate greater than nil.
- (3) This subsection applies to the individual (the *recipient*) if the recipient has been paid one or more instalments of youth allowance in relation to which the following conditions are satisfied:
 - (a) the instalment was in respect of a period that included 11 May 2004;
 - (b) the instalment was of another individual who, on 11 May 2004, was under 18 years of age and was not independent (within the meaning of Part 3.5 of the *Social Security Act 1991*);
 - (c) the instalment was paid to the recipient:
 - (i) on behalf of the other individual in accordance with subsection 45(1) of the *Social Security (Administration) Act 1999*; or
 - (ii) as payment nominee in accordance with Part 3A of the *Social Security (Administration) Act 1999*.
- (4) This subsection applies to the individual if:
 - (a) neither of subsections (2) and (3) applies to the individual; and

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- (b) on 11 May 2004, a determination under section 17 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
- (c) the determination determined a daily rate of family tax benefit for the whole, or part, of the 2002-03 income year that consisted of or included a Part A rate greater than nil.

The rate applicable to the last day in the 2002-03 income year in relation to which the determination determined a daily rate as mentioned in paragraph (c) is the *applicable section 17 rate*.

87 In respect of what children is the payment payable?

Each of the following is an *eligible child* in relation to the entitled individual:

- (a) if subsection 86(2) applies to the entitled individual (whether or not subsection 86(3) also applies)—each FTB child taken into account in determining the applicable section 16 rate;
- (b) if subsection 86(3) applies to the entitled individual (whether or not subsection 86(2) also applies)—the other individual, or each other individual, referred to in paragraph 86(3)(b);
- (c) if subsection 86(4) applies to the entitled individual—each FTB child taken into account in determining the applicable section 17 rate.

88 What is the amount of the payment?

Add together the amounts applicable under this section for each eligible child

- (1) The amount of the one-off payment to the entitled individual is worked out by adding together the amounts applicable under this section for each eligible child.

Amount is \$600 unless another subsection applies

- (2) Subject to this section, the amount applicable for an eligible child is \$600.

Section 88

Reduced amount if applicable section 16 or 17 rate took account of a subsection 59(1) percentage determination

- (3) If the applicable section 16 rate, or the applicable section 17 rate, took account of a determination under subsection 59(1) of a particular percentage in relation to an eligible child covered by paragraph 87(a) or (c), the amount applicable for the eligible child is that percentage of \$600.

Reduced amount if applicable section 16 or 17 rate took account of a section 28 percentage determination

- (4) If the applicable section 16 rate, or the applicable section 17 rate, took account of a determination under section 28 of a particular percentage in relation to one or more FTB children (being an eligible child or eligible children)—the amount applicable for the eligible child, or for each of those eligible children, is:
- (a) unless paragraph (b) applies—that percentage of \$600; or
 - (b) if subsection (3) also applies in relation to the eligible child—that percentage of the amount worked out under subsection (3) for the eligible child.

Reduced amount if applicable section 17 rate took account of a section 29 percentage determination

- (5) If the applicable section 17 rate took account of a determination under section 29 of a particular percentage in relation to one or more FTB children (being an eligible child or eligible children)—the amount applicable for the eligible child, or for each of those eligible children, is:
- (a) unless paragraph (b) applies—that percentage of \$600; or
 - (b) if subsection (3) also applies in relation to the eligible child—that percentage of the amount worked out under subsection (3) for the eligible child.

Part 6—Economic security strategy payment to families

Division 1—Entitlements in respect of eligible children

89 When is an individual entitled to an economic security strategy payment to families?

- (1) An individual (the *entitled individual*) is entitled to an economic security strategy payment to families if subsection (2), (3), (4), (5), (6), (7) or (8) applies to the individual.

FTB category

- (2) This subsection applies to the individual if:
- (a) in relation to 14 October 2008, a determination under section 16 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the rate (the *applicable rate*) of family tax benefit payable under the determination in relation to 14 October 2008 consisted of or included a Part A rate greater than nil worked out taking into account one or more FTB children.
- (3) This subsection applies to the individual if:
- (a) in relation to 14 October 2008, a determination under section 17 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the determination was made as a result of a claim made in the 2008-09, 2009-10 or 2010-11 income year; and
 - (c) if the claim was made in the 2008-09 income year—the rate (the *applicable rate*) of family tax benefit payable under the determination in relation to 14 October 2008 consisted of or included a Part A rate greater than nil worked out taking into account one or more FTB children; and

- (d) if the claim was made in the 2009-10 or 2010-11 income year:
 - (i) the individual has satisfied the FTB reconciliation conditions under section 32B of the Family Assistance Administration Act for all of the same-rate benefit periods in the 2008-09 income year; and
 - (ii) the rate (the ***applicable rate***) of family tax benefit that was payable under the determination after the individual satisfied those conditions, and that was payable in relation to 14 October 2008, consisted of or included a Part A rate greater than nil worked out taking into account one or more FTB children.
- (4) This subsection applies to the individual if:
 - (a) in relation to 14 October 2008, a determination under section 18 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the determination was made as a result of a claim made in the 2008-09 income year or a later income year; and
 - (c) the rate (the ***applicable rate***) of family tax benefit payable under the determination in relation to 14 October 2008 consisted of or included a Part A rate greater than nil worked out taking into account one or more FTB children.

Youth allowance category

- (5) This subsection applies to the individual (the ***recipient***) if the recipient has been paid an instalment of youth allowance in relation to which the following conditions are satisfied:
 - (a) the instalment was in respect of a period that included 14 October 2008;
 - (b) the instalment was of another individual who, on 14 October 2008, was under 25 years of age and was not independent (within the meaning of Part 3.5 of the *Social Security Act 1991*);
 - (c) the instalment was paid to the recipient:

Section 89

- (i) on behalf of the other individual in accordance with subsection 45(1) of the *Social Security (Administration) Act 1999*; or
- (ii) as payment nominee in accordance with Part 3A of the *Social Security (Administration) Act 1999*.

ABSTUDY category

- (6) This subsection applies to the individual if:
 - (a) the whole or a part of an instalment under the scheme known as the ABSTUDY scheme that includes an amount identified as living allowance was paid in respect of a dependent student; and
 - (b) the instalment was in respect of a period that included 14 October 2008; and
 - (c) on 14 October 2008, the student was a dependent student under the scheme and was under 25 years of age; and
 - (d) on 14 October 2008, the individual was a parent or guardian of the student; and
 - (e) the individual is either:
 - (i) the parent or guardian to whom the whole or part was paid; or
 - (ii) if no amount of the instalment was paid to a parent or guardian of the student and no amount of the instalment was paid to the student—the parent or guardian with whom the student usually lives who is determined by the Secretary to be the most appropriate parent or guardian to be entitled to a payment under this section.

Education allowance category

- (7) This subsection applies to the individual if:
 - (a) the whole or a part of an education allowance under section 3.2, 3.3, 3.4, 3.5 or 3.6A of the Veterans' Children Education Scheme was paid in respect of a student; and
 - (b) the allowance was in respect of a period that included 14 October 2008; and

- (c) on 14 October 2008, the student was under 25 years of age;
and
 - (d) on 14 October 2008, the individual was a parent or guardian
of the student; and
 - (e) the individual is either:
 - (i) the parent or guardian to whom the whole or part was
paid; or
 - (ii) if no amount of the allowance was paid to a parent or
guardian of the student and no amount of the allowance
was paid to the student—the parent or guardian with
whom the student usually lives who is determined by
the Secretary to be the most appropriate parent or
guardian to be entitled to a payment under this section.
- (8) This subsection applies to the individual if:
- (a) the whole or a part of an education allowance under
section 3.2, 3.3, 3.4 or 3.5 of the Military Rehabilitation and
Compensation Act Education and Training Scheme was paid
in respect of a student; and
 - (b) the allowance was in respect of a period that included
14 October 2008; and
 - (c) on 14 October 2008, the student was under 25 years of age;
and
 - (d) on 14 October 2008, the individual was a parent or guardian
of the student; and
 - (e) the individual is either:
 - (i) the parent or guardian to whom the whole or part was
paid; or
 - (ii) if no amount of the allowance was paid to a parent or
guardian of the student and no amount of the allowance
was paid to the student—the parent or guardian with
whom the student usually lives who is determined by
the Secretary to be the most appropriate parent or
guardian to be entitled to a payment under this section.

Section 90

90 In respect of what children is the payment payable?

Each of the following is an *eligible child* in relation to the entitled individual:

- (a) if subsection 89(2) applies to the entitled individual—each FTB child taken into account in determining the applicable rate;
- (b) if subsection 89(3) applies to the entitled individual—each FTB child taken into account in determining the applicable rate;
- (c) if subsection 89(4) applies to the entitled individual—each FTB child taken into account in determining the applicable rate;
- (d) if subsection 89(5) applies to the entitled individual—the other individual, or each other individual, covered by paragraph 89(5)(b);
- (e) if subsection 89(6) applies to the entitled individual—the dependent student, or each dependent student, covered by paragraph 89(6)(a);
- (f) if subsection 89(7) applies to the entitled individual—the student, or each student, covered by paragraph 89(7)(a);
- (g) if subsection 89(8) applies to the entitled individual—the student, or each student, covered by paragraph 89(8)(a).

91 What is the amount of the payment?

Add together the amounts applicable under this section for each eligible child

- (1) The amount of the economic security strategy payment to the entitled individual is worked out by adding together the amounts applicable under this section for each eligible child.

Amount is \$1,000 unless another subsection applies

- (2) Subject to this section, the amount applicable for an eligible child is \$1,000.

Section 91

Reduced amount if applicable rate took account of an individual's shared care percentage

- (3) If the applicable rate (see section 89) took account of a shared care percentage in relation to an eligible child covered by paragraph 90(a), (b) or (c), the amount applicable for the eligible child is that percentage of \$1,000.

Reduced amount if applicable rate took account of a section 28 percentage determination

- (4) If the applicable rate (see section 89) took account of a determination under section 28 of a particular percentage in relation to one or more FTB children (being an eligible child or eligible children)—the amount applicable for the eligible child, or for each of those eligible children, is:
- (a) unless paragraph (b) applies—that percentage of \$1,000; or
 - (b) if subsection (3) also applies in relation to the eligible child—that percentage of the amount worked out under subsection (3) for the eligible child.

Reduced amount if applicable rate took account of a section 29 percentage determination

- (5) If the applicable rate (see section 89) took account of a determination under section 29 of a particular percentage in relation to one or more FTB children (being an eligible child or eligible children)—the amount applicable for the eligible child, or for each of those eligible children, is:
- (a) unless paragraph (b) applies—that percentage of \$1,000; or
 - (b) if subsection (3) also applies in relation to the eligible child—that percentage of the amount worked out under subsection (3) for the eligible child.

Reduced amount for part of education allowance

- (6) If:

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- (a) subsection 89(7) or (8) applies in circumstances where the entitled individual was paid a part (the *applicable part*) of the allowance concerned in relation to an eligible child; and
- (b) another parent or guardian of the eligible child was paid a part of the allowance concerned;

the amount applicable for the eligible child is worked out as follows:

$$\frac{\text{Amount of applicable part}}{\text{Amount of allowance concerned}} \times \$1,000$$

92 General rules

Overlapping categories

- (1) If, at the time the Secretary determines whether an individual is entitled to an economic security strategy payment to families under this Division, 2 or more subsections of section 89 would otherwise apply to the individual in relation to an eligible child, then the first of those subsections applies to the individual in relation to that child and none of the others apply to the individual in relation to that child.

Note: For the purposes of this section, section 91 of this Act (amount of payment) and section 71J of the Family Assistance Administration Act (debts), it is necessary to know which subsection of section 89 of this Act applies to an individual.

More than one recipient per child in FTB category

- (2) If an economic security strategy payment to families under this Division in relation to an eligible child is paid to an individual because subsection 89(2), (3) or (4) applied to the individual, then another individual can be paid an economic security strategy payment to families under this Division in relation to that child only if subsection 89(2), (3) or (4) applies to the other individual.

Only one recipient per child in youth allowance or ABSTUDY category

- (3) If an economic security strategy payment to families under this Division in relation to an eligible child is paid to an individual because subsection 89(5) or (6) applied to the individual, then no other individual can be paid an economic security strategy payment to families under this Division in relation to that child.

More than one recipient per child in education allowance category

- (4) If an economic security strategy payment to families under this Division in relation to an eligible child is paid to an individual because subsection 89(7) or (8) applied to the individual, then another individual can be paid an economic security strategy payment to families under this Division in relation to that child only if subsection 89(7) or (8) applies to the other individual.

One payment per individual per eligible child

- (5) If an economic security strategy payment to families under this Division in relation to an eligible child is paid to an individual, no further economic security strategy payment to families under this Division in relation to that child can be paid to the individual.

Division 2—Other entitlements

93 When is an individual entitled to an economic security strategy payment to families?

- (1) An individual (the *entitled individual*) is entitled to an economic security strategy payment to families if subsection (2), (3), (4) or (5) applies to the individual.

Youth allowance category

- (2) This subsection applies to the individual if the individual has been paid an instalment of youth allowance in relation to which the following conditions are satisfied:
- (a) the instalment was in respect of a period that included 14 October 2008;
 - (b) the instalment was of the individual who, on 14 October 2008, was under 25 years of age and was not independent (within the meaning of Part 3.5 of the *Social Security Act 1991*).

ABSTUDY category

- (3) This subsection applies to the individual if:
- (a) the whole or a part of an instalment under the scheme known as the ABSTUDY scheme that includes an amount identified as living allowance was paid to the individual as a dependent student; and
 - (b) the instalment was in respect of a period that included 14 October 2008; and
 - (c) on 14 October 2008, the individual was a dependent student under the scheme and was under 25 years of age.

Education allowance category

- (4) This subsection applies to the individual if:

- (a) an education allowance under section 3.3, 3.5 or 3.6A of the Veterans' Children Education Scheme was paid to the individual as a student; and
 - (b) the allowance was in respect of a period that included 14 October 2008; and
 - (c) on 14 October 2008, the individual was under 25 years of age.
- (5) This subsection applies to the individual if:
- (a) an education allowance under section 3.3 or 3.5 of the Military Rehabilitation and Compensation Act Education and Training Scheme was paid to the individual as a student; and
 - (b) the allowance was in respect of a period that included 14 October 2008; and
 - (c) on 14 October 2008, the individual was under 25 years of age.

94 What is the amount of the payment?

The amount of the economic security strategy payment to the entitled individual is \$1,000.

Part 7—Back to school bonus and single income family bonus

Division 1—Back to school bonus

Subdivision A—Entitlements in relation to eligible children

95 When is an individual entitled to a back to school bonus?

- (1) An individual (the *entitled individual*) is entitled to a back to school bonus if subsection (2), (3) or (4) applies to the individual.
- (2) This subsection applies to the individual if:
 - (a) in relation to 3 February 2009, a determination under section 16 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the rate (the *applicable rate*) of family tax benefit payable under the determination in relation to 3 February 2009 consisted of or included a Part A rate greater than nil worked out taking into account at least one FTB child who was aged 4 or more and less than 19 on 3 February 2009.
- (3) This subsection applies to the individual if:
 - (a) in relation to 3 February 2009, a determination under section 17 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the determination was made as a result of a claim made in the 2008-09, 2009-10 or 2010-11 income year; and
 - (c) if the claim was made in the 2008-09 income year—the rate (the *applicable rate*) of family tax benefit payable under the determination in relation to 3 February 2009 consisted of or included a Part A rate greater than nil worked out taking into account at least one FTB child who was aged 4 or more and less than 19 on 3 February 2009; and

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- (d) if the claim was made in the 2009-10 or 2010-11 income year:
 - (i) the individual has satisfied the FTB reconciliation conditions under section 32B of the Family Assistance Administration Act for all of the same-rate benefit periods in the 2008-09 income year; and
 - (ii) the rate (the *applicable rate*) of family tax benefit that was payable under the determination after the individual satisfied those conditions, and that was payable in relation to 3 February 2009, consisted of or included a Part A rate greater than nil worked out taking into account at least one FTB child who was aged 4 or more and less than 19 on 3 February 2009.
- (4) This subsection applies to the individual if:
 - (a) in relation to 3 February 2009, a determination under section 18 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the determination was made as a result of a claim made in the 2008-09 income year or a later income year; and
 - (c) the rate (the *applicable rate*) of family tax benefit payable under the determination in relation to 3 February 2009 consisted of or included a Part A rate greater than nil worked out taking into account at least one FTB child who was aged 4 or more and less than 19 on 3 February 2009 (or, if the child has died, who would have been that age on that date if the child had not died).

96 In respect of what children is the bonus payable?

Each of the following is an *eligible child* in relation to the entitled individual:

- (a) if subsection 95(2) applies to the entitled individual—each FTB child covered by paragraph 95(2)(b) and taken into account in determining the applicable rate;
- (b) if subsection 95(3) applies to the entitled individual—each FTB child covered by paragraph 95(3)(c) or

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subparagraph 95(3)(d)(ii) and taken into account in determining the applicable rate;

- (c) if subsection 95(4) applies to the entitled individual—each FTB child covered by paragraph 95(4)(c) and taken into account in determining the applicable rate.

97 What is the amount of the bonus?

Add together the amounts applicable under this section for each eligible child

- (1) The amount of the back to school bonus to the entitled individual is worked out by adding together the amounts applicable under this section for each eligible child.

Amount is \$950 unless another subsection applies

- (2) Subject to this section, the amount applicable for an eligible child is \$950.

Reduced amount if applicable rate took account of an individual's shared care percentage

- (3) If the applicable rate (see section 95) took account of a shared care percentage in relation to an eligible child, the amount applicable for the eligible child is that percentage of \$950.

Reduced amount if applicable rate took account of a section 28 percentage determination

- (4) If the applicable rate (see section 95) took account of a determination under section 28 of a particular percentage in relation to one or more FTB children (being an eligible child or eligible children)—the amount applicable for the eligible child, or for each of those eligible children, is:

- (a) unless paragraph (b) applies—that percentage of \$950; or
(b) if subsection (3) also applies in relation to the eligible child—that percentage of the amount worked out under subsection (3) for the eligible child.

Reduced amount if applicable rate took account of a section 29 percentage determination

- (5) If the applicable rate (see section 95) took account of a determination under section 29 of a particular percentage in relation to one or more FTB children (being an eligible child or eligible children)—the amount applicable for the eligible child, or for each of those eligible children, is:
- (a) unless paragraph (b) applies—that percentage of \$950; or
 - (b) if subsection (3) also applies in relation to the eligible child—that percentage of the amount worked out under subsection (3) for the eligible child.

Subdivision B—Other entitlements

98 When is an individual entitled to a back to school bonus?

An individual is entitled to a back to school bonus if:

- (a) the individual was receiving either of the following payments in relation to 3 February 2009:
 - (i) a carer payment under Part 2.5 of the *Social Security Act 1991*;
 - (ii) a disability support pension under Part 2.3 of the *Social Security Act 1991*; and
- (b) the individual was aged less than 19 on 3 February 2009.

99 What is the amount of the bonus?

The amount of the back to school bonus to the individual is \$950.

Subdivision C—General rules

100 General rules

- (1) If a back to school bonus under Subdivision A in relation to an eligible child (see section 96) is paid to an individual, no back to school bonus under Subdivision B can be paid to the eligible child.

Part 7 Back to school bonus and single income family bonus

Division 1 Back to school bonus

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- (2) If a back to school bonus under Subdivision B is paid to an individual (the *recipient*), no back to school bonus under Subdivision A can be paid to another individual in relation to the recipient.

Division 2—Single income family bonus**101 When is an individual entitled to a single income family bonus?**

- (1) An individual (the *entitled individual*) is entitled to a single income family bonus if subsection (2), (3) or (4) applies to the individual.
- (2) This subsection applies to the individual if:
 - (a) in relation to 3 February 2009, a determination under section 16 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the rate (the *applicable rate*) of family tax benefit payable under the determination in relation to 3 February 2009 consisted of or included a Part B rate greater than nil.
- (3) This subsection applies to the individual if:
 - (a) in relation to 3 February 2009, a determination under section 17 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the determination was made as a result of a claim made in the 2008-09, 2009-10 or 2010-11 income year; and
 - (c) if the claim was made in the 2008-09 income year—the rate (the *applicable rate*) of family tax benefit payable under the determination in relation to 3 February 2009 consisted of or included a Part B rate greater than nil; and
 - (d) if the claim was made in the 2009-10 or 2010-11 income year:
 - (i) the individual has satisfied the FTB reconciliation conditions under section 32B of the Family Assistance Administration Act for all of the same-rate benefit periods in the 2008-09 income year; and
 - (ii) the rate (the *applicable rate*) of family tax benefit that was payable under the determination after the individual satisfied those conditions, and that was payable in

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relation to 3 February 2009, consisted of or included a Part B rate greater than nil.

- (4) This subsection applies to the individual if:
- (a) in relation to 3 February 2009, a determination under section 18 of the Family Assistance Administration Act was in force in respect of the individual as a claimant; and
 - (b) the determination was made as a result of a claim made in the 2008-09 income year or a later income year; and
 - (c) the rate (the *applicable rate*) of family tax benefit payable under the determination in relation to 3 February 2009 consisted of or included a Part B rate greater than nil.

102 What is the amount of the bonus?

Amount is \$900 unless another subsection applies

- (1) Subject to this section, the amount of the single income family bonus to the entitled individual is \$900.

Reduced amount if applicable rate took account of an individual's shared care percentage

- (2) If the applicable rate (see section 101) was worked out taking into account only one FTB child and a shared care percentage in relation to that child, the amount of the single income family bonus to the entitled individual is that percentage of \$900.
- (3) If the applicable rate (see section 101) was worked out taking into account more than one FTB child and a shared care percentage for each of those children, the amount of the single income family bonus to the entitled individual is the highest of those percentages of \$900.

Reduced amount if applicable rate took account of a section 28 percentage determination

- (4) If the applicable rate (see section 101) took account of a determination under section 28 of a particular percentage in

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relation to one or more FTB children, the amount of the single income family bonus to the entitled individual is:

- (a) unless paragraph (b) applies—that percentage of \$900; or
- (b) if subsection (2) or (3) also applies—that percentage of the amount worked out under subsection (2) or (3).

Reduced amount if applicable rate took account of a section 29 percentage determination

- (5) If the applicable rate (see section 101) took account of a determination under section 29 of a particular percentage in relation to one or more FTB children, the amount of the single income family bonus to the entitled individual is:
 - (a) unless paragraph (b) applies—that percentage of \$900; or
 - (b) if subsection (2) or (3) also applies—that percentage of the amount worked out under subsection (2) or (3).

Part 7A—ETR payment

Division 1—Entitlements in respect of eligible children

102A When is an individual entitled to an ETR payment in respect of a child?

FTB

- (1) An individual (the *entitled individual*) is entitled to an ETR payment if:
 - (a) in relation to 8 May 2012:
 - (i) a determination under section 16 or 17 of the Family Assistance Administration Act is in force in respect of the entitled individual as a claimant; or
 - (ii) a determination under section 18 of the Family Assistance Administration Act is in force in respect of the entitled individual because the Secretary is satisfied that the entitled individual is eligible for family tax benefit under section 32 of this Act; and
 - (b) the entitled individual's rate of family tax benefit on that day, worked out under Division 1 of Part 4 but disregarding reductions (if any) under clause 5 or 25A of Schedule 1, consisted of or included a Part A rate greater than nil; and
 - (c) that rate was worked out taking into account one or more FTB children of the entitled individual who were born:
 - (i) on or after 1 January 1993; and
 - (ii) on or before 31 July 2007; and
 - (d) if, on 8 May 2012, an FTB child to whom paragraph (c) applies is at least 16—the FTB child is a senior secondary school child.

Youth allowance

- (2) An individual (the ***entitled individual***) is entitled to an ETR payment if:
- (a) the entitled individual has been paid an instalment of youth allowance; and
 - (b) the instalment was in respect of a period that included 8 May 2012; and
 - (c) the instalment was of another individual who was born:
 - (i) on or after 1 January 1993; and
 - (ii) on or before 8 May 1996; and
 - (d) on 8 May 2012, the other individual was undertaking full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*); and
 - (e) youth allowance is payable to the other individual in respect of 8 May 2012; and
 - (f) the instalment was paid to the entitled individual:
 - (i) on behalf of the other individual in accordance with subsection 45(1) of the *Social Security (Administration) Act 1999*; or
 - (ii) as payment nominee in accordance with Part 3A of the *Social Security (Administration) Act 1999*.

ABSTUDY

- (3) An individual (the ***entitled individual***) is entitled to an ETR payment if:
- (a) the whole or a part of an instalment under the scheme known as the ABSTUDY scheme that includes an amount identified as living allowance was paid in respect of a student; and
 - (b) the instalment was in respect of a period that included 8 May 2012; and
 - (c) the student was born:
 - (i) on or after 1 January 1993; and
 - (ii) on or before 8 May 1996; and

Part 7A ETR payment

Division 1 Entitlements in respect of eligible children

Section 102A

- (d) on 8 May 2012, the student was undertaking full-time study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act; and
- (e) living allowance is payable under the scheme in respect of the student on 8 May 2012; and
- (f) on 8 May 2012, the entitled individual was a parent or guardian of the student; and
- (g) the entitled individual is either:
 - (i) the parent or guardian to whom the whole or part was paid; or
 - (ii) if no amount of the instalment was paid to a parent or guardian of the student and no amount of the instalment was paid to the student—the parent or guardian with whom the student usually lives who is determined by the Secretary to be the most appropriate parent or guardian to be entitled to an ETR payment under this section.

Disability support pension and pensioner education supplement

- (4) An individual (the **entitled individual**) is entitled to an ETR payment if:
 - (a) an instalment of disability support pension under Part 2.3 of the *Social Security Act 1991* has been paid to the entitled individual; and
 - (b) an instalment of pensioner education supplement under:
 - (i) Part 2.24A of the *Social Security Act 1991*; or
 - (ii) the scheme known as the ABSTUDY scheme; has been paid (whether or not to the entitled individual); and
 - (c) the instalments referred to in paragraphs (a) and (b) were each in respect of a period that included 8 May 2012; and
 - (d) the instalments referred to in paragraphs (a) and (b) were of another individual who was born:
 - (i) on or after 1 January 1993; and
 - (ii) on or before 8 May 1996; and

- (e) on 8 May 2012, the other individual is:
 - (i) if subparagraph (b)(i) applies—undertaking qualifying study (within the meaning of Part 2.24A of the *Social Security Act 1991*) in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of the *Student Assistance Act 1973*; or
 - (ii) if subparagraph (b)(ii) applies—undertaking study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act; and
- (f) disability support pension and the pensioner education supplement are both payable to the other individual in respect of 8 May 2012; and
- (g) the instalment referred to in paragraph (a) was paid to the entitled individual as payment nominee in accordance with Part 3A of the *Social Security (Administration) Act 1999*.

102B In respect of what children is the payment payable?

Each of the following is an *eligible child* in relation to the entitled individual:

- (a) if subsection 102A(1) applies to the entitled individual—each FTB child:
 - (i) taken into account in determining the rate referred to in paragraph 102A(1)(b); and
 - (ii) to whom paragraph 102A(1)(c) applies; and
 - (iii) if, on 8 May 2012, an FTB child is at least 16—who satisfies paragraph 102A(1)(d);
- (b) if subsection 102A(2) applies to the entitled individual—the other individual, or each other individual, covered by paragraphs 102A(2)(c), (d) and (e);
- (c) if subsection 102A(3) applies to the entitled individual—the student, or each student, covered by paragraphs 102A(3)(a), (c), (d) and (e);

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- (d) if subsection 102A(4) applies to the entitled individual—the other individual, or each other individual, covered by paragraphs 102A(4)(d), (e) and (f).

102C What is the amount of the payment?

Add together the amounts applicable under this section for each eligible child

- (1) The amount of the ETR payment to an individual who is entitled under section 102A is worked out by adding together the amounts applicable under this section for each eligible child.

General rule

- (2) Subject to this section, the amount applicable for an eligible child is:
- (a) if the eligible child was born on or after 1 August 2000—\$409; or
 - (b) otherwise—\$818.

Reduced amount if rate of family tax benefit took account of an individual's shared care percentage

- (3) If:
- (a) subsection 102A(1) applies to the entitled individual; and
 - (b) the rate referred to in paragraph 102A(1)(b) took account of a shared care percentage in relation to an eligible child covered by paragraph 102B(a);
- the amount applicable for the eligible child is:
- (c) if the eligible child was born on or after 1 August 2000—that percentage of \$409; or
 - (d) otherwise—that percentage of \$818.

Reduced amount if rate of family tax benefit took account of a section 28 or 29 percentage determination

- (4) If:
-

Section 102C

- (a) subsection 102A(1) applies to the entitled individual; and
- (b) the rate referred to in paragraph 102A(1)(b) took account of a determination under section 28 or 29 of a particular percentage in relation to one or more FTB children (being an eligible child or eligible children);

the amount applicable for the eligible child, or for each of those eligible children, is:

- (c) if subsection (3) also applies in relation to the eligible child—that percentage of the amount worked out under subsection (3) for the eligible child; or
- (d) otherwise:
 - (i) if the eligible child was born on or after 1 August 2000—the percentage referred to in paragraph (b) of \$409; or
 - (ii) if the eligible child was born before 1 August 2000—the percentage referred to in paragraph (b) of \$818.

Division 2—Other entitlements

Subdivision A—Entitlement in normal circumstances

102D When is an individual entitled to an ETR payment?

Youth allowance

- (1) An individual is entitled to an ETR payment if:
- (a) the individual has been paid an instalment of youth allowance; and
 - (b) the instalment was in respect of a period that included 8 May 2012; and
 - (c) the instalment was of the individual; and
 - (d) the individual was born:
 - (i) on or after 1 January 1993; and
 - (ii) on or before 8 May 1996; and
 - (e) on 8 May 2012, the individual was undertaking full-time study in respect of a secondary course (within the meaning of subsection 543A(2AB) of the *Social Security Act 1991*); and
 - (f) youth allowance is payable to the individual in respect of 8 May 2012.

ABSTUDY

- (2) An individual is entitled to an ETR payment if:
- (a) the whole or a part of an instalment under the scheme known as the ABSTUDY scheme that includes an amount identified as living allowance was paid to the individual as a student; and
 - (b) the instalment was in respect of a period that included 8 May 2012; and
 - (c) the individual was born:
 - (i) on or after 1 January 1993; and
 - (ii) on or before 8 May 1996; and

- (d) on 8 May 2012, the individual was undertaking full-time study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act; and
- (e) living allowance is payable under the scheme in respect of the individual on 8 May 2012.

Disability support pension and pensioner education supplement

- (3) An individual is entitled to an ETR payment if:
 - (a) an instalment of disability support pension under Part 2.3 of the *Social Security Act 1991* has been paid to the individual; and
 - (b) an instalment of pensioner education supplement under:
 - (i) Part 2.24A of the *Social Security Act 1991*; or
 - (ii) the scheme known as the ABSTUDY scheme; has been paid (whether or not to the individual); and
 - (c) the instalments referred to in paragraphs (a) and (b) were each in respect of a period that included 8 May 2012; and
 - (d) the instalments referred to in paragraphs (a) and (b) were of the individual; and
 - (e) the individual was born:
 - (i) on or after 1 January 1993; and
 - (ii) on or before 8 May 1996; and
 - (f) on 8 May 2012, the individual is:
 - (i) if subparagraph (b)(i) applies—undertaking qualifying study (within the meaning of Part 2.24A of the *Social Security Act 1991*) in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of the *Student Assistance Act 1973*; or
 - (ii) if subparagraph (b)(ii) applies—undertaking study in respect of a course of education determined, under section 5D of the *Student Assistance Act 1973*, to be a secondary course for the purposes of that Act; and

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- (g) disability support pension and the pensioner education supplement are both payable to the individual in respect of 8 May 2012.

102E What is the amount of the payment?

The amount of the ETR payment to an individual who is entitled under section 102D is \$818.

Subdivision B—Entitlement where death occurs

102F Entitlement where death occurs

- (1) The Secretary may determine that an individual is entitled to an ETR payment if:
- (a) in relation to 8 May 2012, a determination under section 18 of the Family Assistance Administration Act is in force in respect of the individual because the Secretary is satisfied that the individual is eligible for family tax benefit under section 33 of this Act because of the death of another individual; and
 - (b) either:
 - (i) the other individual was entitled to an amount of ETR payment, but the other individual died before the amount was paid; or
 - (ii) the Secretary is satisfied that the other individual would have become entitled to an amount of ETR payment if the other individual had not died.
- Note: The amount of the ETR payment for an individual entitled under this section is worked out under section 102G.
- (2) If the Secretary makes a determination under subsection (1), no-one else is, or can become, entitled to an ETR payment because of the death of the other individual.

102G What is the amount of the payment?

If the Secretary makes a determination under subsection 102F(1) that an individual is entitled to an ETR payment, the amount of the ETR payment is the amount referred to in subparagraph 102F(1)(b)(i) or (ii) (as the case requires).

Division 3—General

102H General rules

More than one entitlement under this Part

- (1) If an ETR payment under Division 1 in relation to an eligible child (see section 102B) is paid to an individual, no ETR payment under Subdivision A of Division 2 can be paid to the eligible child.
- (2) If an ETR payment under Division 1 in relation to an eligible child (see section 102B) is paid to an individual, no further ETR payment under that Division in relation to that eligible child can be paid to the individual.
- (3) If an ETR payment under Subdivision A of Division 2 is paid to an individual (the **recipient**), no ETR payment under Division 1 can be paid to another individual in relation to the recipient.
- (4) If an ETR payment under Subdivision A of Division 2 is paid to an individual, no further ETR payment under that Subdivision can be paid to the individual.

Note: Payments under Subdivision B of Division 2 are dealt with in subsection 102F(2).

More than one entitlement under this Part and veterans' entitlements

- (5) If an ETR payment under Division 1 of Part VIIH of the *Veterans' Entitlements Act 1986* in relation to a child is paid to a person, no ETR payment under this Part can be paid:
 - (a) to the person in relation to the same child; or
 - (b) to the child.

Part 8—Clean energy advances

Division 1—Entitlement to clean energy advances

103 Entitlement in normal circumstances

Entitlement for days 14 May 2012 to 30 June 2012

- (1) The Secretary may, on a day during the period starting on 14 May 2012 and ending on 30 June 2012, determine that an individual is entitled to a clean energy advance if:
- (a) in relation to that day:
 - (i) a determination under section 16 of the Family Assistance Administration Act is in force in respect of the individual as a claimant; or
 - (ii) a determination under section 18 of the Family Assistance Administration Act is in force in respect of the individual because the Secretary is satisfied that the individual is eligible for family tax benefit under section 32 of this Act; and
 - (b) the individual is in Australia on that day; and
 - (c) the individual's rate of family tax benefit on that day, worked out under Division 1 of Part 4 but disregarding reductions (if any) under clause 5 or 25A of Schedule 1, is greater than nil; and
 - (d) that rate was worked out taking into account at least one FTB child of the individual who is in Australia on that day; and
 - (e) on that day, neither section 32AA nor 32AD of the Family Assistance Administration Act prevents the Secretary from making a payment of family tax benefit to the individual, or the individual's partner, worked out on an estimated income basis.

Note: The amount of the advance is worked out under sections 105 and 106.

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Entitlement for days 1 July 2012 to 30 June 2013

- (2) The Secretary may determine that an individual is entitled to a clean energy advance if:
- (a) in relation to any day during the period starting on 1 July 2012 and ending on 30 June 2013:
 - (i) a determination under section 16 or 17 of the Family Assistance Administration Act is in force in respect of the individual as a claimant; or
 - (ii) a determination under section 18 of the Family Assistance Administration Act is in force in respect of the individual because the Secretary is satisfied that the individual is eligible for family tax benefit under section 32 of this Act; and
 - (b) the individual is not an absent overseas recipient on that day (disregarding section 63A); and
 - (c) the individual's rate of family tax benefit on that day, worked out under Division 1 of Part 4 but disregarding reductions (if any) under clause 5 or 25A of Schedule 1, is greater than nil; and
 - (d) that rate was worked out taking into account at least one FTB child of the individual who is not an absent overseas FTB child on that day (disregarding section 63A).

Note: The amount of the advance is worked out under sections 105 and 106.

- (3) However, the Secretary must not make a determination under subsection (2) on a day before 1 July 2013 if:
- (a) on that day:
 - (i) the individual is outside Australia and the individual left Australia before 1 April 2013; and
 - (ii) the individual is not an absent overseas recipient (disregarding section 63A); or
 - (b) on that day:
 - (i) each FTB child of the individual is outside Australia and each FTB child of the individual left Australia before 1 April 2013; and

- (ii) each FTB child of the individual is not an absent overseas FTB child (disregarding section 63A).

Operation of section 32

- (4) For the purposes of paragraphs (1)(c) and (d) and (2)(c) and (d), disregard section 32.

One clean energy advance only

- (5) An individual is not entitled to more than one clean energy advance under this section.

104 Entitlement where death occurs

- (1) The Secretary may determine that an individual is entitled to a clean energy advance if:
 - (a) in relation to any day during the period starting on 1 July 2012 and ending on 30 June 2013, a determination under section 18 of the Family Assistance Administration Act is in force in respect of the individual because the Secretary is satisfied that the individual is eligible for family tax benefit under section 33 of this Act because of the death of another individual; and
 - (b) either:
 - (i) the Secretary has determined that the other individual was entitled to an amount of a clean energy advance, but the other individual died before the amount was paid; or
 - (ii) the Secretary is satisfied that the other individual would have become entitled to an amount of a clean energy advance if the other individual had not died.

Note: The amount of the advance is worked out under section 107.

- (2) If the Secretary makes a determination under subsection (1), no-one else is, or can become, entitled to a clean energy advance because of the death of the other individual.

Division 2—Amount of clean energy advance

105 Amount of advance where entitlement under section 103

- (1) On the day (the *decision day*) that the Secretary determines that an individual is entitled to a clean energy advance under section 103, the Secretary must work out the amount of the advance.

Secretary determines entitlement before 1 July 2012

- (2) If the decision day is before 1 July 2012, the amount of the individual's clean energy advance is, subject to subsections (5) and (6), worked out as follows:

Method statement

Step 1. Work out the individual's clean energy daily rate (see section 106) on the decision day (assuming that any rate or amount that is to be indexed on 1 July 2012 had already been indexed on the decision day).

Step 2. Multiply the amount at step 1 by 365: the result is the amount of the individual's clean energy advance.

Secretary determines entitlement in the 2012-13 income year

- (3) If the decision day is on or after 1 July 2012 and before 1 July 2013, the amount of the individual's clean energy advance is, subject to subsections (5) and (6), worked out as follows:

Method statement

Step 1. Work out the sum of the individual's clean energy daily rates (see section 106) for each day in the period beginning on 1 July 2012 and ending on the decision day.

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- Step 2. Multiply the individual's clean energy daily rate on the decision day by the number of days in the 2012-13 income year that are after the decision day.
- Step 3. Work out the sum of the amounts at steps 1 and 2: the result is the amount of the individual's clean energy advance.

Secretary determines entitlement on or after 1 July 2013

- (4) If the decision day is on or after 1 July 2013, the amount of the individual's clean energy advance is, subject to subsections (5) and (6), the sum of the individual's clean energy daily rates (see section 106) for each day in the 2012-13 income year.

Reduced amount if rate took account of a section 28 or 29 percentage determination

- (5) If, in relation to any of the following days:
- (a) if the decision day is before 1 July 2012—the decision day;
 - (b) if the decision day is on or after 1 July 2012 and before 1 July 2013—a day in the period beginning on 1 July 2012 and ending on the decision day;
 - (c) if the decision day is on or after 1 July 2013—a day in the 2012-13 income year;
- a determination under section 28 or 29 of a particular percentage in relation to one or more FTB children of the individual is in effect, the clean energy daily rate for that day is that percentage of the clean energy daily rate that would otherwise apply.

Legislative instrument

- (6) If:
- (a) an individual is entitled to a clean energy advance under section 103 in relation to an FTB child; and
 - (b) before the decision day in relation to the individual, a former partner of the individual was entitled to a clean energy

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advance under section 103 or 108 in relation to that FTB child; and

- (c) at the time the former partner became so entitled, the individual and the former partner were members of the same couple;

then:

- (d) subsections (2) to (5) do not apply in relation to working out the amount of the individual's clean energy advance; and

- (e) the amount of the individual's clean energy advance is worked out in accordance with an instrument made under subsection (7) (which may be nil).

- (7) The Minister may, by legislative instrument, specify a method for working out the amount of clean energy advances for the purposes of subsection (6).

106 Clean energy daily rate

- (1) An individual's *clean energy daily rate* for a day is worked out as follows:

Method statement

Step 1. If the individual's rate of family tax benefit on that day (disregarding reductions (if any) under clause 5 or 25A of Schedule 1) consisted of or included a Part A rate greater than nil:

- (a) if the Part A rate is worked out under clause 3 of Schedule 1 and the individual's income and maintenance tested rate exceeds the individual's base rate—work out the sum of the amounts at paragraphs (a) and (ca) of step 1 of the method statement in that clause; or

- (b) if the Part A rate is worked out under clause 3 of Schedule 1 and the individual's income and maintenance tested rate is less than or equal to the individual's base rate—work out the sum of the amounts at paragraphs (a) and (d) of step 1 of the method statement in clause 25 of that Schedule; or
- (c) if the Part A rate is worked out under clause 25 of Schedule 1 and the individual's Method 2 income and maintenance tested rate is less than or equal to the individual's provisional Part A rate—work out the sum of the amounts at paragraphs (a) and (d) of step 1 of the method statement in that clause; or
- (d) if the Part A rate is worked out under clause 25 of Schedule 1 and the individual's Method 2 income and maintenance tested rate exceeds the individual's provisional Part A rate—work out the sum of the amounts at paragraphs (a) and (ca) of step 1 of the method statement in clause 3 of that Schedule.

Step 2. If the individual's rate of family tax benefit on that day consisted of or included a Part B rate greater than nil, work out whichever of the following amounts is appropriate:

- (a) the sum of the amounts under paragraphs 29(1)(a) and (b) of Schedule 1;
- (b) the sum of the amounts at paragraphs (a) and (b) of step 1 of the method statement in subclause 29(2) of Schedule 1;
- (c) the sum of the amounts under paragraphs 29A(2)(a) and (b) of Schedule 1.

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- Step 3. Work out the sum of the amounts at steps 1 and 2.
- Step 4. Multiply the amount at step 3 by 0.017.
- Step 5. Divide the amount at step 4 by 365 (rounded to the nearest cent (rounding 0.5 cents upwards)); the result is the individual's *clean energy daily rate* for that day.

- (2) If steps 1 and 2 of the method statement in subsection (1) do not apply in relation to an individual on a day, the individual's *clean energy daily rate* for that day is nil.
- (3) An individual's *clean energy daily rate* for a day is nil if the individual is an absent overseas recipient on that day (disregarding section 63A).
- (4) The calculation under subsection (1) for a day is to be done disregarding any FTB child of the individual who is an absent overseas FTB child (disregarding section 63A) on that day.
- (5) The calculation under subsection (1) is to be done disregarding section 32.
- (6) If:
- (a) the decision day (see subsection 105(1)) is before 1 July 2013; and
 - (b) on the decision day:
 - (i) an FTB child of the individual is outside Australia and the FTB child left Australia before 1 April 2013; and
 - (ii) that FTB child is not an absent overseas FTB child (disregarding section 63A);
- then the calculation under subsection (1) of this section on the decision day is to be done disregarding that FTB child.
- (7) If the child referred to in subsection (6) returns to Australia before 1 July 2013, then, for the purposes of section 108, there is taken to be a change in the individual's circumstances on the day of the child's return.

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- (8) If the child referred to in subsection (6) does not return to Australia before 1 July 2013, then, for the purposes of section 108, there is taken to be a trigger day of 30 June 2013 in relation to the individual.

107 Amount of advance where entitlement under section 104

If the Secretary makes a determination under subsection 104(1) that an individual is entitled to a clean energy advance, the amount of the advance is the amount referred to in subparagraph 104(1)(b)(i) or (ii) (as the case requires).

Division 3—Top-up payments of clean energy advance

108 Top-up payments of clean energy advance

General case

- (1) If:
- (a) the Secretary pays a clean energy advance (the ***original payment***) to an individual in circumstances where the Secretary determined the individual is entitled to the advance under section 103 and where the amount of the advance is not worked out under subsection 105(6); and
 - (b) the decision day (see subsection 105(1)) is before 1 July 2013; and
 - (c) on a day (the ***trigger day***) after the decision day and before 1 July 2013, the individual's circumstances change so that:
 - (i) if the individual has not previously become entitled to a payment under this section—the amount of the original payment is less than the amount of the clean energy advance that would have been paid to the individual if the decision day had been the trigger day; or
 - (ii) if the individual has previously become entitled to one or more payments under this section—the sum of those payments and the original payment is less than the amount of the clean energy advance that would have been paid to the individual if the decision day had been the trigger day; and
 - (d) subsection (1A) does not apply in relation to the individual;
- then the individual is entitled to a further payment of clean energy advance equal to the amount of the shortfall.

Other cases

- (1A) If:
- (a) the Secretary pays a clean energy advance to an individual in circumstances where the Secretary determined the individual

is entitled to the advance under section 103 and where the amount of the advance is not worked out under subsection 105(6); and

- (b) the decision day (see subsection 105(1)) is before 1 July 2013; and
- (d) on a day (the **trigger day**) after the decision day and before 1 July 2013, the individual's circumstances change; and
- (e) the individual is entitled to a further payment of clean energy advance in accordance with an instrument made under subsection (1B);

then the amount of the individual's further clean energy advance is worked out in accordance with an instrument made under subsection (1B) (which may be nil).

(1B) The Minister may, by legislative instrument:

- (a) specify the circumstances in which individuals are entitled to further payments of clean energy advances for the purposes of subsection (1A); and
- (b) specify a method for working out the amount of further clean energy advances for the purposes of subsection (1A).

(2) If:

- (a) the Secretary pays a clean energy advance to an individual in circumstances where the Secretary determined the individual is entitled to the advance under section 103 and where the amount of the advance is worked out under subsection 105(6); and
- (b) the decision day (see subsection 105(1)) is before 1 July 2013; and
- (c) on a day (the **trigger day**) after the decision day and before 1 July 2013, the individual's circumstances change; and
- (d) the individual is entitled to a further payment of clean energy advance in accordance with an instrument made under subsection (3);

then the amount of the individual's further clean energy advance is worked out in accordance with an instrument made under subsection (3) (which may be nil).

Part 8 Clean energy advances

Division 3 Top-up payments of clean energy advance

Section 108

- (3) The Minister may, by legislative instrument:
- (a) specify the circumstances in which individuals are entitled to further payments of clean energy advances for the purposes of subsection (2); and
 - (b) specify a method for working out the amount of further clean energy advances for the purposes of subsection (2).

Interpretation

- (4) For the purposes of this section, there is taken not to be a change in the individual's circumstances merely because a determination under section 28 in relation to the individual is varied or ceases to be in force.

Division 4—General rules**109 General rules**

If:

- (a) an individual is entitled to a clean energy advance under section 103 or 108 in relation to an FTB child; and
- (b) the amount of the advance was not worked out by applying subsection 105(5); and
- (c) the amount of the advance was not worked out under subsection 108(1A);

then, while the individual is a member of a couple, the other member of the couple is not entitled to a clean energy advance under section 103 or 108 in relation to that child.

Schedule 1—Family tax benefit rate calculator

Note: See subsection 58(1).

Part 1—Overall rate calculation process

1 Overall rate calculation process

- (1) To work out an individual's annual rate of family tax benefit, add:
 - (a) the individual's Part A rate calculated under Part 2 (clauses 3 to 24S), Part 3 (clauses 25 to 28) or Part 3A (clause 28A); and
 - (b) the individual's Part B rate calculated under Part 4 (clauses 28B to 33).
- (2) To work out the individual's Part A rate:
 - (a) use Part 2 (clauses 3 to 24S) if the individual has at least one FTB child and:
 - (i) the individual's adjusted taxable income does not exceed the individual's higher income free area; or
 - (ii) the individual, or the individual's partner, is receiving a social security pension, a social security benefit, a service pension or income support supplement; and
 - (b) use Part 3 (clauses 25 to 28) if the individual has at least one FTB child and:
 - (i) the individual's adjusted taxable income exceeds the individual's higher income free area; and
 - (ii) neither the individual, nor the individual's partner, is receiving a social security pension, a social security benefit, a service pension or income support supplement; and
 - (c) use Part 3A (clause 28A) if the individual has no FTB children.

Clause 2

Use Schedule 3 to work out the individual's adjusted taxable income. Use clause 2 to work out the individual's higher income free area.

2 Higher income free area

For the purposes of this Part, an individual's higher income free area is the basic amount in column 1 of the following table.

Higher income free area	
Column 1	
Basic amount	
1	\$73,000

Part 2—Part A rate (Method 1)

Division 1—Overall rate calculation process

3 Method of calculating Part A rate

Subject to the operation of clauses 5, 38J and 38K, if the individual's Part A rate is to be calculated using this Part, it is calculated as follows:

Method statement

Step 1. Add the following amounts:

- (a) the individual's standard rate under Division 2 of this Part (clauses 7 to 11);
- (b) the individual's large family supplement (if any) under Division 1 of Part 5 (clauses 34 and 35);
- (ba) the individual's newborn supplement (if any) under Division 1A of Part 5 (clauses 35A and 35B);
- (c) the individual's multiple birth allowance (if any) under Division 2 of Part 5 (clauses 36 to 38);
- (ca) the individual's FTB Part A supplement under Division 2A of Part 5 (clause 38A);
- (cb) the individual's energy supplement (Part A) under Subdivision A of Division 2AA of Part 5 (clause 38AA);
- (d) the individual's rent assistance (if any) under Subdivision A of Division 2B of Part 5 (clauses 38B to 38H).

The result is the individual's *maximum rate*.

Step 2. Apply the income test in Division 2C of Part 5 (clauses 38L to 38N) to work out any reduction for adjusted taxable income. Take any reduction away from the individual's maximum rate: the result is the individual's *income tested rate*.

Step 3. Apply the maintenance income test in Division 5 of this Part (clauses 20 to 24) to work out any reduction for maintenance income. Take any reduction away from the individual's income tested rate: the result is the individual's *income and maintenance tested rate*.

Step 4. The individual's *Part A rate* is:

- (a) the individual's income and maintenance tested rate if it is equal to or greater than the individual's base rate (see clause 4); or
- (b) the individual's base rate (see clause 4) if it is more than the individual's income and maintenance tested rate.

4 Base rate

The individual's *base rate* is the rate that would be the individual's Method 2 base rate under clause 25 if the individual's Part A rate were worked out using Part 3.

5 Family tax benefit advance to individual

(1) If:

- (a) an individual is entitled to be paid family tax benefit by instalment; and
- (b) the individual is paid a family tax benefit advance; and
- (c) the individual has not repaid the whole of the advance; and

Schedule 1 Family tax benefit rate calculator

Part 2 Part A rate (Method 1)

Division 1 Overall rate calculation process

Clause 6

- (d) the amount of unrepaid family tax benefit advance is not an FTB advance debt;
- then, subject to clauses 44 and 49, the individual's Part A rate (as reduced (if at all) under clauses 38J and 38K) is to be reduced in accordance with Division 4 of Part 5 (clauses 40 to 51).
- (2) If an individual satisfies paragraphs (1)(a) to (d) for more than one family tax benefit advance, the individual's Part A rate is to be reduced under subclause (1) for each of those advances.

6 Components of Part A rates under this Part

The Minister may, by legislative instrument, determine a method for working out the extent to which Part A rates under this Part are attributable to the amounts referred to in step 1 of the method statement in clause 3.

Division 2—Standard rate

7 Standard rate

Subject to clauses 8 to 11, an individual's standard rate is worked out using the following table. Work out which category applies to each FTB child of the individual. The FTB child rate is the corresponding amount in column 2. The standard rate is the sum of the FTB child rates.

FTB child rates (Part A—Method 1)		
Column 1		Column 2
Category of FTB child		FTB child rate
1	FTB child who is under 13 years of age	\$4,292.40
2	FTB child who has reached 13 years of age	\$5,580.85

8 Base FTB child rate

For the purposes of this Division, the **base FTB child rate** for an FTB child of an individual is the rate that would be the FTB child rate under subclause 26(2) if:

- (a) the individual's Part A rate were being worked out under Part 3; and
- (b) clause 27 did not apply.

9 FTB child rate—recipient of other periodic payments

The FTB child rate for an FTB child of an individual is the base FTB child rate (see clause 8) if:

- (a) the individual or the individual's partner is receiving a periodic payment under a law of the Commonwealth and the law provides for an increase in the rate of payment by reference to an FTB child of the individual; or

- (b) the individual or the individual's partner is receiving a periodic payment under a scheme administered by the Commonwealth and the scheme provides for an increase in the rate of payment by reference to an FTB child of the individual.

10 Effect of certain maintenance rights

- (1) The FTB child rate for an FTB child of an individual is the base FTB child rate (see clause 8) if:
 - (a) the individual or the individual's partner is entitled to claim or apply for maintenance for the child; and
 - (b) the Secretary considers that it is reasonable for the individual or partner to take action to obtain maintenance; and
 - (c) the individual or partner does not take action that the Secretary considers reasonable to obtain maintenance.
- (2) Subclause (1) does not apply to maintenance that is:
 - (a) a liability under an administrative assessment (within the meaning of the *Child Support (Assessment) Act 1989*); and
 - (b) not an enforceable maintenance liability (within the meaning of the *Child Support (Registration and Collection) Act 1988*).

11 Sharing family tax benefit (shared care percentages)

If an individual has a shared care percentage for an FTB child of the individual, the FTB child rate for the child, in working out the individual's standard rate, is the individual's shared care percentage of the FTB child rate that would otherwise apply to the child.

Division 5—Maintenance income test**Subdivision A—Maintenance income test****19A Extended meaning of receiving maintenance income**

In this Division, if the FTB child of an individual receives maintenance income, the individual is taken to have received the maintenance income.

19AA References to applying for maintenance income

A reference in this Division to an individual being, or not being, entitled to apply for maintenance income includes an individual who is, or is not, entitled to so apply under the *Child Support (Assessment) Act 1989* or the *Family Law Act 1975*.

19B Application of maintenance income test to certain pension and benefit recipients and their partners

If the individual, or the individual's partner, is:

- (a) permanently blind; and
- (b) receiving:
 - (i) an age pension (under Part 2.2 of the *Social Security Act 1991*); or
 - (ii) a disability support pension (under Part 2.3 of the *Social Security Act 1991*); or
 - (iii) a service pension; or
 - (iv) income support supplement (under Part IIIA of the *Veterans' Entitlements Act 1986*);

then:

- (c) the individual's maintenance income excess is nil; and
- (d) the individual's income and maintenance tested rate is the same as the individual's income tested rate.

20 Effect of maintenance income on family tax benefit rate

- (1) This is how to work out an individual's reduction for maintenance income if clause 19B does not apply:

Method statement

Step 1. Work out the annualised amount of the individual's ***maintenance income***. In doing so:

- (a) disregard any maintenance income for an FTB child for whom the FTB child rate under clause 7 does not exceed the base FTB child rate (see clause 8); and
- (b) disregard the operation of clause 11 (sharing of family tax benefit) in applying paragraph (a); and
- (c) disregard any amount that, for the income year for which the individual's reduction for maintenance income is being worked out, is required under clause 24E to be depleted from a maintenance income credit balance of the individual and, if the individual is a member of a couple, from a maintenance income credit balance of the individual's partner; and
- (d) disregard any maintenance income that is received by the individual, or the individual's partner, from another individual if the income is over the maintenance income ceiling for the income (see Subdivisions C and D).

Step 2. Work out the individual's ***maintenance income free area*** using clauses 22 and 23.

Step 3. Work out whether the individual's maintenance income exceeds the individual's maintenance income free area.

- Step 4. If the individual's maintenance income does not exceed the individual's maintenance income free area, the individual's ***maintenance income excess*** is nil and there is no reduction for maintenance income.
- Step 5. If the individual's maintenance income exceeds the individual's maintenance income free area, the individual's ***maintenance income excess*** is the individual's maintenance income less the individual's maintenance income free area.
- Step 6. The individual's ***reduction for maintenance income*** is half the maintenance income excess.

- (2) Paragraph (c) of step 1 of the method statement in subclause (1) does not apply unless and until the individual has satisfied the FTB reconciliation conditions in section 32B of the Family Assistance Administration Act for all of the same-rate benefit periods (within the meaning of that section) that are included in the income year for which the individual's reduction for maintenance income is being worked out.

20A Annualised amount of maintenance income

Object of clause

- (1) The object of this clause is to annualise the maintenance income (other than capitalised maintenance income) (***CMI***) of an individual during an income year.

Annualisation of maintenance income other than CMI

- (2) If an individual receives maintenance income (other than CMI) from another individual during any period or periods (the ***relevant period or periods***) in an income year, the annualised amount of the maintenance income of the individual is worked out using the following formula:

Schedule 1 Family tax benefit rate calculator

Part 2 Part A rate (Method 1)

Division 5 Maintenance income test

Clause 20A

$$\frac{\text{The amount of maintenance income (other than CMI) received by the individual during the relevant period or periods}}{\text{Number of days in the income year}} \times \frac{\text{Number of days in the relevant period or periods}}{\text{Number of days in the income year}}$$

Commencement of relevant period

(3) If:

- (a) an individual (**payee**) receives maintenance income (other than CMI) from another individual (**payer**) in an income year under a maintenance liability; and
- (b) subsection (4) does not apply;

the relevant period in respect of the maintenance income commences:

- (c) in the case where the maintenance liability arises after 1 July of the income year in which the maintenance income is received—on the day that the maintenance liability arises; or
- (d) in the case where the maintenance liability exists on 1 July of the income year in which the maintenance income is received—1 July.

(4) If:

- (a) a payee receives maintenance income (other than CMI) from a payer in an income year under a maintenance liability; and
- (b) the payee has received maintenance income (other than CMI) from that payer previously during a period in the income year, but not under a maintenance liability; and
- (c) in between the time the payee receives maintenance income under paragraph (a) and the end of the period referred to in paragraph (b):
 - (i) the payee and the payer were not members of the same couple; and
 - (ii) the payee was entitled to claim, or apply for, maintenance from the payer;

the relevant period in respect of the maintenance income commences:

- (d) on the day the payee first received the previously received maintenance income in the income year; or
 - (e) on such earlier day in respect of the previously received maintenance income that the Secretary determines.
- (5) If a payee receives maintenance income (other than CMI) from a payer during a period in an income year but not under a maintenance liability, the relevant period, in respect of the maintenance income, commences:
 - (a) on the day that the payee first received the maintenance income during that period; or
 - (b) on such earlier day that the Secretary determines.

End of relevant period

- (6) A relevant period, in respect of maintenance income (other than CMI) received under a maintenance liability in an income year, ends either when the maintenance liability ceases (if it ceases before the end of the income year) or on 30 June of the income year.
- (7) If:
 - (a) a payee receives maintenance income (other than CMI) in an income year; and
 - (b) the maintenance income is not received under a maintenance liability;the relevant period ends in respect of the payee either:
 - (c) unless subclause (8) applies—when the payee ceases to receive the maintenance income (if the payee ceases to receive the income before the end of the income year); or
 - (d) on 30 June of the income year.
- (8) If:
 - (a) a payee receives maintenance income (other than CMI) from a payer in an income year under a maintenance liability; and
 - (b) the payee has received maintenance income (other than CMI) from that payer previously during a period in the income year, but not under a maintenance liability; and

Clause 20A

(c) in between the time the payee receives maintenance income under paragraph (a) and the end of the period referred to in paragraph (b):

- (i) the payee and the payer were not members of the same couple; and
- (ii) the payee was entitled to claim, or apply for, maintenance from the payer;

the relevant period ends either when the maintenance liability ceases (if it ceases before the end of the income year) or on 30 June of the income year.

Relevant period where payee elects to end an assessment

(9) If:

- (a) a payee receives maintenance income (other than CMI) in an income year from a payer under a maintenance liability which is an assessment under Part 5 of the *Child Support (Assessment) Act 1989*; and
- (b) the payee and payer become members of the same couple; and
- (c) the payee elects under the *Child Support (Assessment) Act 1989* to end the assessment from a specified day before the day the payee and payer became members of the same couple;

for the purpose of determining the commencement or end of the relevant period, the assessment is taken to end from the day the payee and the payer became a member of the same couple or from such earlier day as the Secretary determines (not being a day earlier than the specified day).

Meaning of maintenance liability

- (10) In this clause, ***maintenance liability*** means a liability to provide:
- (a) child support; or
 - (b) maintenance (other than child support) that arises as a result of:
 - (i) the order of a court; or

- (ii) a maintenance agreement (within the meaning of the *Family Law Act 1975*) that has been registered in, or approved by, a court in Australia or an external Territory; or
- (iii) a financial agreement, or Part VIIIAB financial agreement, within the meaning of that Act; or
- (iv) any other agreement with respect to the maintenance of a person that has been registered in, or approved by, a court in Australia or an external Territory.

Day a maintenance liability arises

- (11) The day a maintenance liability arises is:
- (a) if the liability is to provide child support, the day that the liability arises under the *Child Support (Assessment) Act 1989*; or
 - (b) if the liability is to provide maintenance that arises as set out in paragraph (10)(b), the day that the order of the court or the agreement has effect from.

20B Working out amounts of child maintenance using notional assessments

- (1) If:
- (a) an individual receives child maintenance for an FTB child of the individual under a child support agreement or court order; and
 - (b) there is, in relation to the agreement or order, a notional assessment of the annual rate of child support that would be payable to the individual for the child for a particular day in a child support period if that annual rate were payable under Part 5 of the *Child Support (Assessment) Act 1989* instead of under the agreement or order;

then the amount of child maintenance that the individual is taken to have received in an income year under the agreement or order for the child for a period is worked out in accordance with this clause.

Schedule 1 Family tax benefit rate calculator

Part 2 Part A rate (Method 1)

Division 5 Maintenance income test

Clause 20B

Note: The amount worked out in accordance with this clause is annualised under clause 20A.

Individual taken to have received notional assessed amount

- (2) For the purposes of this Act, the amount of child maintenance that the individual is taken to have received under the agreement or order for the child for the period is, subject to this clause, the amount (the ***notional assessed amount***) that the individual would have received if the individual had received the annual rate of child support for the child for the period that is included in the notional assessment, disregarding so much of that rate as is attributable to the individual receiving disability expenses maintenance.

Underpayments

- (3) If the amount received in an income year by the individual under the agreement or order for the child for the period is less than the amount that is payable to the individual under the agreement or order for the child for the period (such that a debt arises for the period under the agreement or order), then, for the purposes of this Act, the amount of child maintenance that the individual is taken to have received under the agreement or order for the child for the period is the following amount (the ***notional amount paid***):

$$\frac{\text{Amount received by the individual under the agreement or order for the child for the period}}{\text{Amount payable to the individual under the agreement or order for the child for the period}} \times \text{Notional assessed amount for the child for the period}$$

Note: This subclause only applies in respect of enforceable maintenance liabilities (see subclause (7)).

Underpayments—non-periodic payments and lump sum payments

- (3A) For the purposes of the formula in subclause (3), the amount received by the individual under the agreement or order, for the child for the period, is taken to include:

- (a) if the agreement or order is a non-periodic payments agreement or order—the amount by which the annual rate of child support payable for the child is reduced for the period under the agreement or order; and
 - (b) if the agreement or order is a lump sum payments agreement or order—the total amount of the lump sum payment that is credited for each day in the period under section 69A of the *Child Support (Registration and Collection) Act 1988* against the amount payable under the liability under the agreement or order.
- (3B) If the agreement or order is a non-periodic payments agreement or order, for the purposes of the formula in subclause (3), the amount payable to the individual under the agreement or order for the child for the period is taken to include the amount by which the annual rate of child support payable for the child is reduced for the period under the agreement or order.

Arrears

- (4) If the amount received in an income year by the individual under the agreement or order for the child for the period exceeds the amount that is payable to the individual under the agreement or order for the child for the period, then, for the purposes of this Act, the amount of child maintenance that the individual is taken to have received under the agreement or order for the child for the period is:

Notional assessed amount for the child for the period	+	Total of the notional arrears amounts in respect of each debt arising for a previous period under the agreement or order
--	---	---

Note: This subclause only applies in respect of enforceable maintenance liabilities (see subclause (7)).

- (5) The ***notional arrears amount***, in respect of a debt arising for a previous period under the agreement or order, is:

Schedule 1 Family tax benefit rate calculator

Part 2 Part A rate (Method 1)

Division 5 Maintenance income test

Clause 20B

$$\frac{\begin{array}{c} \text{Notional assessed amount} \\ \text{for the child} \\ \text{for the previous period} \end{array} - \begin{array}{c} \text{Notional amount paid} \\ \text{for the child} \\ \text{for the previous period} \end{array}}{\begin{array}{c} \text{The amount of the debt} \\ \text{that arose for the previous period} \\ \text{under the agreement or order} \end{array}} \times \begin{array}{c} \text{Amount of the debt} \\ \text{that is paid off} \end{array}$$

- (6) For the purposes of subclause (5), if:
- (a) an individual has more than one debt that arose under an agreement or order for previous periods; and
 - (b) the amount received in an income year by the individual under the agreement or order for a child for a period exceeds the amount that is payable to the individual under the agreement or order for the child for the period;
- then:
- (c) the individual is taken to have received the excess to pay off each debt in the order in which the debts arose; and
 - (d) each debt is reduced by the amount of the debt that is paid off.
- (7) Subclauses (3) and (4) only apply in respect of enforceable maintenance liabilities (within the meaning of the *Child Support (Registration and Collection) Act 1988*).
- (8) In this clause:

lump sum payments agreement or order means:

- (a) an agreement containing lump sum payment provisions (within the meaning of the *Child Support (Assessment) Act 1989*); or
- (b) a court order made under section 123A of that Act.

non-periodic payments agreement or order means:

- (a) an agreement containing non-periodic payment provisions (within the meaning of the *Child Support (Assessment) Act 1989*); or

- (b) a court order made under section 124 of that Act that includes a statement made under section 125 of that Act that the annual rate of child support payable by a liable parent under an administrative assessment is to be reduced.

20C Working out amounts of child maintenance in relation to lump sum payments

- (1) This clause applies if an individual receives in an income year child maintenance for an FTB child of the individual under:
 - (a) a child support agreement, containing lump sum payment provisions (within the meaning of paragraph 84(1)(e) of the *Child Support (Assessment) Act 1989*), to which clause 20B does not apply; or
 - (b) a court order made under section 123A of that Act; in the form of a lump sum payment that is to be credited under section 69A of the *Child Support (Registration and Collection) Act 1988* against the amount payable under a liability under an administrative assessment.
- (2) For the purposes of this Act, the amount of child maintenance that the individual is taken to have received in an income year under the agreement or order for the child for a period is the amount that is credited under section 69A of the *Child Support (Registration and Collection) Act 1988* against the amount payable under the liability under the administrative assessment for the child for the period.

Note: The amount worked out under this clause is annualised under clause 20A.

- (3) Subclause (2) does not apply in relation to the individual and the child for a period if subclause 20B(2), (3) or (4) or 20D(2) has applied in relation to the individual and the child for that period.

20D Working out amounts of child maintenance for administrative assessments privately collected

- (1) This clause applies if, during a period in an income year:

Clause 21

- (a) an individual is entitled to receive an amount of child maintenance for an FTB child of the individual under a liability under an administrative assessment (within the meaning of the *Child Support (Assessment) Act 1989*); and
- (b) the liability is not an enforceable maintenance liability (within the meaning of the *Child Support (Registration and Collection) Act 1988*); and
- (c) the child maintenance is not maintenance to which clause 20B applies; and
- (d) the Secretary considers that it is reasonable for the individual to take action to obtain the amount.

Individual taken to have received full entitlement

- (2) For the purposes of this Act, the individual is taken to have received, for the period in the income year, the amount of child maintenance for the child that the individual is entitled to receive under the liability, disregarding so much of that amount as is attributable to the individual receiving disability expenses maintenance.

21 Maintenance income of members of couple to be added

The annualised amount of the maintenance income of an individual who is a member of a couple is the sum of the amounts that, apart from this clause, would be the respective annualised amounts of each of the members of the couple.

22 How to calculate an individual's maintenance income free area

An individual's *maintenance income free area* is worked out using the following table. Work out which family situation in the table applies to the individual. The maintenance income free area is the corresponding amount in column 2 plus an additional corresponding amount in column 3 for each FTB child after the first, disregarding any child:

- (a) for whom maintenance income is disregarded under paragraph (a) of step 1 of the method statement in clause 20; or
- (b) in respect of whom neither the individual, nor the individual's partner, is entitled to apply for maintenance income.

Maintenance income free area**(Part A—Method 1)**

	Column 1 Individual's family situation	Column 2 Basic amount	Column 3 Additional amount
1	Not a member of a couple	\$952.65	\$317.55
2	Partnered (both the individual and the partner have an annualised amount of maintenance income)	\$1,905.30	\$317.55
3	Partnered (only one has an annualised amount of maintenance income)	\$952.65	\$317.55

23 Only maintenance actually received taken into account in applying clause 22

In determining whether or not item 2 or 3 of the table in clause 22 applies to an individual, clause 21 is to be disregarded. This has the effect of taking into account only maintenance income that the individual actually receives rather than any maintenance income that the individual is taken to receive because of maintenance income received by the individual's partner.

24 Apportionment of capitalised maintenance income

- (1) The object of this clause is to spread capitalised maintenance income so that it is taken into account over the whole of the period in respect of which it is received.
- (2) If an individual receives capitalised maintenance income, the maintenance income of the individual that is attributable to the capitalised maintenance income during any period (the **relevant period**) in the capitalisation period is the amount worked out using the formula:

$$\text{Capitalised maintenance income} \times \frac{\text{Relevant period}}{\text{Capitalisation period}}$$

- (2A) For the capitalisation period in an income year, the annualised amount of an individual's capitalised maintenance income is worked out using the following formula:

$$\begin{array}{c} \text{The amount worked out} \\ \text{under subclause (2) in} \\ \text{respect of the individual} \\ \text{for the capitalisation period} \\ \text{in the income year} \end{array} \times \frac{\begin{array}{c} \text{Number of days in the} \\ \text{income year} \end{array}}{\begin{array}{c} \text{Number of days in the} \\ \text{capitalisation period in the} \\ \text{income year} \end{array}}$$

Capitalisation period—court order or agreement

- (3) If:
 - (a) the capitalised maintenance income is received under or as a result of:
 - (i) the order of a court; or
 - (ii) a maintenance agreement (within the meaning of the *Family Law Act 1975*) that has been registered in, or approved by, a court in Australia or an external Territory; or
 - (iii) a financial agreement, or Part VIIIAB financial agreement, within the meaning of that Act; or

- (iv) any other agreement with respect to the maintenance of a person that has been registered in, or approved by, a court in Australia or an external Territory; and
- (b) the order or agreement specified the period in relation to which the capitalised maintenance income was to be provided; and
- (c) the length of the period could be ascertained with reasonable certainty when the order was made or the agreement was so registered or approved;

the **capitalisation period** is, subject to subclause (6), the period specified in the order or agreement.

Capitalisation period—FTB child under 18

(4) If:

- (a) the capitalised maintenance income relates to the maintenance of an FTB child of the individual; and
- (b) the child has not turned 18 on the day on which the income is received; and
- (c) subclause (3) does not apply to the capitalised maintenance income;

the **capitalisation period** is, subject to subclause (6), the period that starts on the day on which the income is received and ends on the day immediately before the day on which the child turns 18.

Capitalisation period—partner under 65

(5) If:

- (a) the capitalised maintenance income relates to the maintenance of the individual by the individual's partner or former partner; and
- (b) the individual has not turned 65 on the day on which the income is received; and

Clause 24A

(c) subclause (3) does not apply to the capitalised maintenance income;

the **capitalisation period** is, subject to subclause (6), the period that starts on the day on which the income is received and ends on the day immediately before the day on which the individual turns 65.

Capitalisation period—other cases

(6) If:

(a) the Secretary considers:

- (i) in a case falling within subclause (3) where the period referred to in that subclause was specified in an order of a court that was made by consent or in an agreement referred to in subparagraph (3)(a)(ii), (iii) or (iv)—that the period is not appropriate in the circumstances of the case; or
- (ii) in a case falling within subclause (4) or (5)—that the period referred to in that subclause is not appropriate in the circumstances of the case; or

(b) no capitalisation period is applicable in relation to the capitalised maintenance income under subclause (3), (4) or (5);

the **capitalisation period** is such period as the Secretary considers appropriate in the circumstances of the case.

Subdivision B—Maintenance income credit balances

24A Maintenance income credit balances

- (1) A **maintenance income credit balance**, for a registered entitlement of an individual, is, at any particular time, the balance at that time of the accruals under clause 24B and the depletions under clause 24E in relation to that entitlement.
- (2) Despite subclause (1), a maintenance income credit balance for a registered entitlement, at the end of an income year, cannot exceed the total arrears owing from that registered entitlement, at that time, for all income years for which the entitlement has existed.

- (3) If:
- (a) but for the condition in subclause 24B(3) not being met in relation to an income year, there would be an accrual to a maintenance income credit balance of an individual for a day in that income year; and
 - (b) after there has been an accrual under clause 24C for a day in a later income year or a depletion under clause 24E for a later income year, that condition is met in relation to the earlier income year;
- the maintenance income credit balance is recalculated, taking into account the accrual for the day in the earlier income year before taking into account the accrual or depletion mentioned in paragraph (b).
- (4) This Subdivision continues to apply in relation to a maintenance income credit balance of an individual whether or not the individual or the individual's partner continues to be eligible for family tax benefit.

24B Accruals to a maintenance income credit balance

Accrual if conditions are satisfied

- (1) There is an accrual to a maintenance income credit balance for a registered entitlement of an individual, for a day in an income year, of the amount worked out under clause 24C for that day, if all the conditions in this clause are satisfied.

Conditions that must be satisfied

- (2) Either or both of the following must apply:
- (a) the individual is eligible for family tax benefit for the day;
 - (b) if the individual is a member of a couple on the day—the individual's partner is eligible for family tax benefit for the day.
- (3) The eligible person must have satisfied the FTB reconciliation conditions in section 32B of the Family Assistance Administration

Clause 24C

Act for all of the same-rate benefit periods (within the meaning of that section) that are included in the income year.

- (4) The annualised amount of the maintenance income of the eligible person for the day must be less than the maintenance income free area that applied to the eligible person for that day.
- (5) The maintenance income that the individual received in the income year from the registered entitlement must be less than the amount due in the income year from the registered entitlement.

24C Amount of accrual to a maintenance income credit balance

- (1) This is how to work out the amount of the accrual under clause 24B, for a day in an income year, to a maintenance income credit balance for a registered entitlement of an individual who is, or is the partner of, an eligible person under subclause 24B(2):

Method statement

- Step 1. Work out the global maintenance entitlement of the eligible person for the day using clause 24D.
- Step 2. Identify the lower of:
 - (a) that global maintenance entitlement; and
 - (b) the maintenance income free area that applied to the eligible person for the day.
- Step 3. Subtract from the lower amount identified in step 2 the annualised amount of the maintenance income of the eligible person for the day.
- Step 4. Divide the result of step 3 by 365 and round the result of the division to the nearest cent (rounding 0.5 cents upwards).

Step 5. Unless subclause (2) applies to the individual, the amount that accrues to the maintenance income credit balance of the individual for the day is the amount worked out under step 4.

If subclause (2) applies to the individual, take the amount worked out under step 4 and apply the method statement in subclause (2).

(2) If either or both of the following apply:

- (a) the individual has more than one registered entitlement for the day in respect of which the condition in subclause 24B(5) is met;
- (b) if the individual is a member of a couple on the day—the individual's partner has one or more registered entitlements for the day in respect of which the condition in subclause 24B(5) is met;

this is how to work out the amount of the accrual under clause 24B, for a day in an income year, to each of the maintenance income credit balances (the *relevant balances*) for those entitlements:

Method statement

Step 1. Work out the *daily cap* for each relevant balance as follows:

- (a) work out the annualised amount mentioned in paragraph 24D(1)(a) that is due in the income year from the registered entitlement to which the balance relates, and any related private collection entitlement;
- (b) work out under subclause (4) the annualised amount of maintenance income received in the income year from that registered entitlement, and any related private collection entitlement;

Clause 24C

- (c) the daily cap is the excess of the amount mentioned in paragraph (a) over the amount mentioned in paragraph (b), divided by 365 and rounded to the nearest cent (rounding 0.5 cents upwards).

Step 2. Distribute the amount worked out under step 4 of the method statement in subclause (1) equally among each relevant balance, up to the amount of the daily cap for the relevant balance.

Step 3. Distribute any remaining amount equally among each relevant balance for which the daily cap has not been reached, up to the amount of the daily cap for the relevant balance.

Step 4. Reapply step 3 to any remaining amount until:

- (a) there is no remaining amount to distribute; or
(b) the daily cap for each relevant balance is reached.

Step 5. The amount that accrues to each of the relevant balances for the day is the sum of the amount distributed under step 2 and any additional amounts distributed under steps 3 and 4, with that sum rounded to the nearest cent (rounding 0.5 cents upwards).

- (3) To avoid doubt, clauses 24B and 24C apply only once for a day in relation to any relevant balance.
- (4) For the purposes of step 1 of the method statement in subclause (2), the ***annualised amount of maintenance income*** received in an income year from a registered entitlement, and any related private collection entitlement, of an individual (or an individual's partner) is the amount worked out by using this formula:

$$\frac{\text{Amount of maintenance income received in the income year from the registered entitlement, and any related private collection entitlement}}{\text{Number of days in the income year for which the individual (or partner) had the registered entitlement, and any related private collection entitlement}} \times \text{Number of days in the income year}$$

(5) In this clause:

related private collection entitlement, in relation to a registered entitlement, has the same meaning as in clause 24D.

24D Global maintenance entitlement of an eligible person

- (1) For the purposes of step 1 of the method statement in subclause 24C(1), the ***global maintenance entitlement*** of the eligible person under subclause 24B(2) for the day is the sum of:
 - (a) the annualised amounts worked out using the formula in subclause (2) for:
 - (i) each registered entitlement for the day, and any related private collection entitlement, of the eligible person; and
 - (ii) if the eligible person is a member of a couple on the day—each registered entitlement for the day, and any related private collection entitlement, of the eligible person's partner; and
 - (b) any amounts worked out under subclause (3); and
 - (c) the annualised amount of any capitalised maintenance income of the eligible person and, if the eligible person is a member of a couple on the day, of the eligible person's partner, for the day; and
 - (d) the annualised amount of any maintenance income of the eligible person and, if the eligible person is a member of a couple on the day, of the eligible person's partner, for the day:
 - (i) that is not from a registered entitlement; and

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Part 2 Part A rate (Method 1)

Division 5 Maintenance income test

Clause 24D

(ii) that is not capitalised maintenance income.

(2) For the purposes of paragraph (1)(a), the formula is:

$$\frac{\begin{array}{l} \text{Amount due in the income year} \\ \text{from the registered entitlement,} \\ \text{and any related private collection entitlement} \end{array}}{\begin{array}{l} \text{Number of days in the income year} \\ \text{for which the eligible person (or partner)} \\ \text{had the registered entitlement,} \\ \text{and any related private collection entitlement} \end{array}} \times \begin{array}{l} \text{Number of days} \\ \text{in the income year} \end{array}$$

(3) If:

(a) in respect of:

- (i) a registered entitlement for the day, and any related private collection entitlement, of the eligible person; or
- (ii) if the eligible person is a member of a couple on the day—a registered entitlement for the day, and any related private collection entitlement, of the eligible person's partner;

the maintenance income received by the eligible person or partner for the income year exceeds the amount due in the income year from the registered entitlement, and any related private collection entitlement; and

- (b) that excess, or any part of it (the **relevant excess**), is not disregarded for the purposes of paragraph (c) of step 1 of the method statement in clause 20;

an amount for the purposes of paragraph (1)(b) is worked out by using this formula:

$$\frac{\begin{array}{l} \text{Amount of the relevant excess} \end{array}}{\begin{array}{l} \text{Number of days in the income year} \\ \text{for which the eligible person (or partner)} \\ \text{had the registered entitlement,} \\ \text{and any related private collection entitlement} \end{array}} \times \begin{array}{l} \text{Number of days} \\ \text{in the income year} \end{array}$$

(4) For the purposes of this clause, an individual's private collection entitlement is **related** to the individual's registered entitlement if

the private collection entitlement and registered entitlement relate to the same registrable maintenance liability, within the meaning of the *Child Support (Registration and Collection) Act 1988*.

(5) In this clause:

private collection entitlement, of an individual, means the individual's entitlement to receive maintenance income from a particular payer, if the payer's liability to pay that maintenance income is a registrable maintenance liability that is not an enforceable maintenance liability, within the meaning of the *Child Support (Registration and Collection) Act 1988*.

24E Depletions from a maintenance income credit balance

- (1) There is a depletion from the maintenance income credit balance for a registered entitlement of an individual, for an income year, of the amount worked out under subclause (2), if:
 - (a) the income year has ended; and
 - (b) the maintenance income that the individual received in the income year from the entitlement is more than the amount due in the income year from the entitlement.
- (2) The amount by which the maintenance income credit balance is depleted is the lower of:
 - (a) the excess of the maintenance income that the individual received in the income year from the entitlement over the amount due in the income year from the entitlement; and
 - (b) the amount of the maintenance income credit balance.
- (3) For the purposes of paragraphs (1)(b) and (2)(a), in working out the maintenance income received in an income year or the amount of maintenance income due in an income year:
 - (a) disregard any maintenance income received or due for an FTB child for whom the FTB child rate under clause 7 does not exceed the base FTB child rate (see clause 8); and
 - (b) disregard the operation of clause 11 (sharing of family tax benefit) in applying paragraph (a).

24EA Amounts due under notional assessments

- (1) This clause applies if:
 - (a) an individual receives child maintenance for an FTB child of the individual under a child support agreement or court order; and
 - (b) there is, in relation to the agreement or order, a notional assessment of the annual rate of child support that would be payable to the individual for the child for a particular day in a child support period if that annual rate were payable under Part 5 of the *Child Support (Assessment) Act 1989* instead of under the agreement or order; and
 - (c) the child maintenance is received, wholly or in part, from a registered entitlement.
- (2) For the purposes of this Subdivision, the amount of child maintenance that is taken to be due to the individual under the agreement or order (whether from the registered entitlement or from a related private collection entitlement within the meaning of clause 24D), for the child for a period, is the amount that would have been due if the amount due to the individual had been the annual rate of child support for the child for the period that is included in the notional assessment.
- (3) To avoid doubt, subclause (2) does not apply in relation to the total arrears owing from a registered entitlement, as mentioned in subclause 24A(2).

Subdivision C—Maintenance income ceiling for Method 1

24F Subdivision not always to apply

This Subdivision does not apply to an individual if:

- (a) the individual, and the individual's partner, between them are entitled to apply for maintenance income:
 - (i) from only one other individual; and
 - (ii) in respect of all of the FTB children of the individual; and

- (b) the individual has no regular care children who are rent assistance children.

24G Overall method for working out maintenance income ceiling for Method 1

For the purposes of paragraph (d) of step 1 of the method statement in clause 20, this is how to work out an individual's maintenance income ceiling for maintenance income received by the individual, or the individual's partner, from another individual (the ***maintenance payer***) if the individual's Part A rate is worked out using this Part (Method 1):

Method statement

- Step 1. Work out the individual's ***above base standard amount*** for the maintenance income using clause 24H.
- Step 1A. Work out the individual's ***above base energy supplement amount*** for the maintenance income using clause 24HA.
- Step 2. Work out the individual's ***RA amount*** for the maintenance income using clause 24J.
- Step 3. Work out the individual's ***MIFA amount*** for the maintenance income using clause 24K.
- Step 4. Work out the individual's ***maintenance income ceiling*** for the maintenance income using clause 24L.

24H How to work out an individual's above base standard amount

The individual's ***above base standard amount*** for the maintenance income is the difference between:

- (a) the individual's standard rate under Division 2 of this Part (clauses 7 to 11) for the FTB children of the individual in respect of whom the individual, or the individual's partner, is

Clause 24HA

entitled to apply for maintenance income from the maintenance payer; and

- (b) the individual's standard rate under Division 2 of Part 3 (clauses 26 and 27) for those children (assuming that the individual's Part A rate were calculated under Part 3).

24HA How to work out an individual's above base energy supplement amount

The individual's *above base energy supplement amount* for the maintenance income is the difference between:

- (a) the individual's energy supplement (Part A) under Subdivision A of Division 2AA of Part 5 (clause 38AA) for the FTB children of the individual in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from the maintenance payer; and
- (b) the individual's energy supplement (Part A) under Subdivision B of Division 2AA of Part 5 (clause 38AF) for those children (assuming that the individual's Part A rate were calculated under Part 3).

24J How to work out an individual's RA (rent assistance) amount

This is how to work out the individual's *RA amount* for the maintenance income:

Method statement

- Step 1. Work out the individual's rent assistance (if any) under Subdivision A of Division 2B of Part 5.
- Step 2. Work out the amount that would be the individual's rent assistance (if any) under that Subdivision if rent assistance were paid for only those children in respect of whom neither the individual, nor the individual's partner, is entitled to apply for maintenance income.

Step 3. If the individual, and the individual's partner, between them are entitled to apply for maintenance income from only one maintenance payer, the difference between the amount worked out under step 1 and the amount worked out under step 2 is the individual's **RA amount** for the maintenance income.

Step 4. If the individual, and the individual's partner, between them are entitled to apply for maintenance income from more than one maintenance payer, the individual's **RA amount** for maintenance income received from a particular maintenance payer is worked out using the formula:

$$\frac{\text{Amount worked out under step 3}}{\text{Total number of FTB children in respect of whom either the individual, or the individual's partner, is entitled to apply for maintenance income}} \times \frac{\text{Number of FTB children in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from that maintenance payer}}{\text{Total number of FTB children in respect of whom either the individual, or the individual's partner, is entitled to apply for maintenance income}}$$

24K How to work out an individual's MIFA (maintenance income free area) amount

- (1) If the individual, and the individual's partner, between them are entitled to apply for maintenance income from only one maintenance payer, then the individual's **MIFA amount** for the maintenance income is the amount of the individual's maintenance income free area.

Apportioning the maintenance income free area

- (2) If the individual, and the individual's partner, between them are entitled to apply for maintenance income from more than one maintenance payer, the individual's **MIFA amount** for

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Clause 24L

maintenance income received from a particular maintenance payer is worked out using the following formula:

$$\frac{\text{Individual's no child amount}}{\text{Total number of maintenance payers in respect of whom either the individual, or the individual's partner, is entitled to apply for maintenance income}} + \left(\begin{array}{l} \text{Number of FTB children in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from the maintenance payer, disregarding any child for whom maintenance income is disregarded under paragraph (a) of step 1 of the method statement in clause 20} \\ \times \text{Individual's additional amount for one child worked out under clause 22} \end{array} \right)$$

where:

individual's no child amount is the amount worked out using the following formula:

$$\begin{array}{l} \text{Individual's basic amount} \\ \text{worked out under} \\ \text{clause 22} \end{array} - \begin{array}{l} \text{Individual's additional amount} \\ \text{for one child} \\ \text{worked out under} \\ \text{clause 22} \end{array}$$

24L How to work out an individual's maintenance income ceiling

The individual's **maintenance income ceiling** for the maintenance income is worked out using the following formula:

$$\left[2 \times \left(\begin{array}{l} \text{Above base standard amount for the income} \\ + \text{Above base energy supplement amount for the income} \\ + \text{RA amount for the income} \end{array} \right) \right] + \text{MIFA amount for the income}$$

Subdivision D—Maintenance income ceiling for purposes of comparison for Method 2**24M Subdivision not always to apply**

This Subdivision does not apply to an individual if:

- (a) the individual, and the individual's partner, between them are entitled to apply for maintenance income:
 - (i) from only one other individual; and
 - (ii) in respect of all of the FTB children of the individual; and
- (b) the individual has no regular care children who are rent assistance children.

24N Overall method for working out maintenance income ceiling for purposes of comparison for Method 2

For the purposes of the comparison in step 4 of the method statement in clause 25, this is how to work out an individual's maintenance income ceiling for maintenance income received by the individual, or the individual's partner, from another individual (the ***maintenance payer***) if the individual's Part A rate is worked out using Part 3 of this Schedule (Method 2):

Method statement

- Step 1. Work out the individual's ***standard amount*** for the maintenance income using clause 24P.
- Step 2. Work out the individual's ***LFS amount*** for the maintenance income using clause 24Q.

Clause 24P

- Step 2A. Work out the individual's **newborn supplement** (if any) under Division 1A of Part 5 (clauses 35A and 35B) for FTB children of the individual in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from the maintenance payer.
- Step 3. Work out the individual's **multiple birth allowance** (if any) under Division 2 of Part 5 (clauses 36 to 38) for FTB children of the individual in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from the maintenance payer.
- Step 4. Work out the individual's **supplement amount** for the maintenance income using clause 24R.
- Step 4A. Work out the individual's **energy supplement amount** for the maintenance income using clause 24RA.
- Step 5. Work out the individual's **RA amount** for the maintenance income using clause 24J.
- Step 6. Work out the individual's **MIFA amount** for the maintenance income using clause 24K.
- Step 7. Work out the individual's **maintenance income ceiling** for the maintenance income using clause 24S.

24P How to work out an individual's standard amount

The individual's **standard amount** for the maintenance income is the individual's standard rate under Division 2 of this Part (clauses 7 to 11) for the FTB children of the individual in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from the maintenance payer.

24Q How to work out an individual's LFS (large family supplement) amount

This is how to work out the individual's **LFS amount** for the maintenance income:

Method statement

- Step 1. Work out the individual's large family supplement (if any) under Division 1 of Part 5.
- Step 2. Work out the amount that would be the individual's large family supplement (if any) under that Division if large family supplement were paid for only those children in respect of whom neither the individual, nor the individual's partner, is entitled to apply for maintenance income.
- Step 3. If the individual, and the individual's partner, between them are entitled to apply for maintenance income from only one maintenance payer, the difference between the amount worked out under step 1 and the amount worked out under step 2 is the individual's **LFS amount** for the maintenance income.
- Step 4. If the individual, and the individual's partner, between them are entitled to apply for maintenance income from more than one maintenance payer, the individual's **LFS amount** for maintenance income received from a particular maintenance payer is worked out using the formula:

Schedule 1 Family tax benefit rate calculator

Part 2 Part A rate (Method 1)

Division 5 Maintenance income test

Clause 24R

$$\frac{\text{Amount worked out under step 3}}{\text{Total number of FTB children in respect of whom either the individual, or the individual's partner, is entitled to apply for maintenance income}} \times \text{Number of FTB children in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from that maintenance payer}$$

24R How to work out an individual's supplement amount

The individual's *supplement amount* for the maintenance income is the individual's FTB Part A supplement under Division 2A of Part 5 (clause 38A) for the FTB children of the individual in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from the maintenance payer.

24RA How to work out an individual's energy supplement amount

The individual's *energy supplement amount* for the maintenance income is the individual's energy supplement (Part A) under Subdivision A of Division 2AA of Part 5 (clause 38AA) for the FTB children of the individual in respect of whom the individual, or the individual's partner, is entitled to apply for maintenance income from the maintenance payer.

24S How to work out an individual's maintenance income ceiling

The individual's *maintenance income ceiling* for the maintenance income is worked out using the following formula:

$$\left(2 \times \frac{\text{Total of the amounts worked out for the income under steps 1 to 5 of the method statement in clause 24N}}{\text{Total of the amounts worked out for the income under steps 1 to 5 of the method statement in clause 24N}} \right) + \text{MIFA amount for the income}$$

Part 3—Part A rate (Method 2)

Division 1—Overall rate calculation process

25 Method of calculating Part A rate

Subject to the operation of clause 25A, if the individual's Part A rate is to be calculated using this Part, it is calculated as follows:

Method statement

Step 1. Add the following amounts:

- (a) the individual's standard rate under Division 2 of this Part (clauses 26 and 27);
- (b) the individual's large family supplement (if any) under Division 1 of Part 5 (clauses 34 and 35);
- (ba) the individual's newborn supplement (if any) under Division 1A of Part 5 (clauses 35A and 35B);
- (c) the individual's multiple birth allowance (if any) under Division 2 of Part 5 (clauses 36 to 38);
- (d) the individual's FTB Part A supplement under Division 2A of Part 5 (clause 38A);
- (e) the individual's energy supplement (Part A) under Subdivision B of Division 2AA of Part 5 (clause 38AF).

The result is the individual's ***Method 2 base rate***.

Schedule 1 Family tax benefit rate calculator

Part 3 Part A rate (Method 2)

Division 1 Overall rate calculation process

Clause 25A

- Step 2. Apply the income test in Division 3 of this Part (clause 28) to work out any reduction for adjusted taxable income. Take any reduction away from the individual's Method 2 base rate: the result is the individual's ***provisional Part A rate***.
- Step 3. Work out the rate that would be the individual's income and maintenance tested rate under step 3 of the method statement in clause 3 if the individual's Part A rate were to be calculated using Part 2 (but disregarding clause 24G): the result is the individual's ***Method 2 income and maintenance tested rate***.
- Step 4. The individual's ***Part A rate*** is:
- (a) the individual's provisional Part A rate if it is equal to or greater than the individual's Method 2 income and maintenance tested rate; or
 - (b) the individual's Method 2 income and maintenance tested rate if it is greater than the individual's provisional Part A rate.

25A Family tax benefit advance to individual

(1) If:

- (a) an individual is entitled to be paid family tax benefit by instalment; and
- (b) the individual is paid a family tax benefit advance; and
- (c) the individual has not repaid the whole of the advance; and
- (d) the amount of unrepaid family tax benefit advance is not an FTB advance debt;

then, subject to clauses 44 and 49, the individual's Part A rate is to be reduced in accordance with Division 4 of Part 5 (clauses 40 to 51).

- (2) If an individual satisfies paragraphs (1)(a) to (d) for more than one family tax benefit advance, the individual's Part A rate is to be reduced under subclause (1) for each of those advances.

25B Components of Part A rates under this Part

The Minister may, by legislative instrument, determine a method for working out the extent to which Part A rates under this Part are attributable to the amounts referred to in step 1 of the method statement in clause 25.

Division 2—Standard rate

26 Standard rate

- (1) Subject to clause 27, an individual's ***standard rate*** is the total obtained by adding the FTB child rates for each of the individual's FTB children.
- (2) The ***FTB child rate*** for the purpose of subclause (1) is \$1,416.20.

27 Sharing family tax benefit (shared care percentages)

If an individual has a shared care percentage for an FTB child of the individual, the FTB child rate for the child, in working out the individual's standard rate under clause 26, is the individual's shared care percentage of the FTB child rate that would otherwise apply to the child.

Division 3—Income test**28 Income test**

This is how to work out an individual's reduction for adjusted taxable income:

Method statement

- Step 1. Work out the individual's **higher income free area** using clause 2.
- Step 2. Work out whether the individual's adjusted taxable income exceeds the individual's higher income free area.
- Step 3. If the individual's adjusted taxable income does not exceed the individual's higher income free area, the individual's **income excess** is nil.
- Step 4. If the individual's adjusted taxable income exceeds the individual's higher income free area, the individual's **income excess** is the individual's adjusted taxable income less the individual's higher income free area.
- Step 5. The individual's **reduction for income** is 30% of the income excess.

Part 3A—Part A rate (Method 3)

28A Method of calculating Part A rate

Subject to the operation of clauses 38J and 38K, if the individual's Part A rate is to be calculated using this Part, it is calculated as follows:

Method statement

- Step 1. Work out the individual's rent assistance (if any) under Subdivision A of Division 2B of Part 5 (clauses 38B to 38H). The result is the individual's ***maximum rate***.
- Step 2. Apply the income test in Division 2C of Part 5 (clauses 38L to 38N) to work out any reduction for adjusted taxable income. Take any reduction away from the individual's maximum rate: the result is the individual's ***income tested rate***.
- Step 3. The individual's ***Part A rate*** is the individual's income tested rate.

Part 4—Part B rate

Division 1—Overall rate calculation process

Subdivision AA—When Part B rate is nil

28B Adjusted taxable income exceeding \$100,000

- (1) Despite Subdivisions A and B, an individual's Part B rate is nil if the individual's adjusted taxable income is more than \$100,000.

Note: If the individual is a member of a couple, the individual's adjusted taxable income is the higher of the individual's adjusted taxable income and the adjusted taxable income of the individual's partner: see clause 3 of Schedule 3.

- (2) However, subclause (1) does not apply while the individual, or the individual's partner, is receiving a social security pension, a social security benefit, a service pension or income support supplement.

28C Paid parental leave

Despite Subdivisions A and B, the Part B rate that an individual is eligible for in respect of a day is nil if the day occurs during a PPL period applying to the individual, or the individual's partner.

Subdivision A—General method of calculating Part B rate

29 General method of calculating Part B rate

- (1) The individual's Part B rate is the amount worked out by adding the following amounts if the individual is not a member of a couple:
- (a) the individual's standard rate under Division 2 (clauses 30 and 31);
 - (b) the individual's FTB Part B supplement under Division 2A (clause 31A);

(c) the individual's energy supplement (Part B) under Division 2B (clause 31B).

- (2) The individual's Part B rate is worked out using the following method statement if the individual is a member of a couple:

Method statement

Step 1. Add the following amounts:

- (a) the individual's standard rate under Division 2 (clauses 30 and 31);
- (b) the individual's FTB Part B supplement under Division 2A (clause 31A);
- (c) the individual's energy supplement (Part B) under Division 2B (clause 31B).

The result is the individual's **maximum rate**.

Step 2. Work out the individual's **reduction for adjusted taxable income** using Division 3 (clauses 32 and 33).

Step 3. The individual's Part B rate is the maximum rate less the reduction for adjusted taxable income.

Note: An individual who is a member of a couple works out his or her Part B rate under Subdivision B if the secondary earner of the couple returns to paid work after the birth of a child etc.

- (2A) The Minister may, by legislative instrument, determine a method for working out the extent to which Part B rates under subclause (2) are attributable to the amounts referred to in step 1 of the method statement in subclause (2).
- (3) In applying this Part to an individual, disregard an FTB child who has turned 16 years of age unless the FTB child is a senior secondary school child. If disregarding the FTB child means that

neither item 1 nor item 2 in the table in clause 30 applies to the individual, the individual's Part B rate is nil.

Subdivision B—Method of calculating Part B rate for those who return to paid work after the birth of a child etc.

29A Method of calculating Part B rate for those who return to paid work after the birth of a child etc.

Application of clause

- (1) The Part B rate that an individual is eligible for in respect of a day in an income year is worked out under subclause (2) if:
- (a) the individual is a member of a couple on the day; and
 - (b) the conditions in subclauses (3) to (8) of this clause are met; and
 - (c) the conditions in clause 29C are met in respect of the day.

Method of calculating Part B rate

- (2) The Part B rate that the individual is eligible for in respect of the day is the amount worked out by adding the following amounts:
- (a) the individual's standard rate under Division 2 in respect of the day (clauses 30 and 31);
 - (b) the individual's FTB Part B supplement under Division 2A in respect of the day (clause 31A);
 - (c) the individual's energy supplement (Part B) under Division 2B in respect of the day (clause 31B).

Conditions

- (3) During a period during the income year in which the day occurs, the secondary earner of the couple (who might be the individual mentioned in subclause (1)):
- (a) is not engaging in paid work; and
 - (b) is not receiving passive employment income in respect of that period.

Schedule 1 Family tax benefit rate calculator

Part 4 Part B rate

Division 1 Overall rate calculation process

Clause 29A

- (4) Later during that income year, the secondary earner returns to paid work for the first time since a child became an FTB child of the secondary earner.
- (4A) If, in different income years, more than one secondary earner returns to paid work for the first time in respect of the same child, the Part B rate of the individual is not calculated under this clause in respect of a return to paid work that is not the earliest return to paid work.
- (4B) If, in the same income year, more than one secondary earner returns to paid work for the first time in respect of the same child, the Part B rate of the individual is not calculated under this clause in respect of a secondary earner for whom the period mentioned under paragraph 29C(1)(a) does not begin first.
- (5) The conditions in clause 29B are met in respect of that child.
- (6) The individual mentioned in subclause (1) has satisfied the FTB reconciliation conditions under section 32B of the Family Assistance Administration Act for all of the same-rate benefit periods in that income year.
- (7) If subclause (8) does not apply—either or both of the following apply:
 - (a) the individual notifies the Secretary of the secondary earner's return to paid work before the end of the income year following the income year in which the secondary earner returns to paid work;
 - (b) the Secretary becomes aware of the secondary earner's return to paid work before the end of the income year following the income year in which the secondary earner returns to paid work.
- (8) If, during the second income year following a particular income year, a claim is made under the Family Assistance Administration Act for payment of family tax benefit for a past period that occurs in the particular income year, the Secretary is notified in the claim

that the secondary earner returned to paid work during the particular income year.

29B Conditions to be met in respect of an FTB child

- (1) For the purpose of subclause 29A(5), the conditions in this clause are met in respect of a child if the conditions in subclauses (2) and (3) of this clause are met in respect of the child on any single day that meets the conditions in clause 29C.

Conditions in respect of FTB child

- (2) Of all the FTB children of the secondary earner, either:
- (a) the child most recently became an FTB child of the secondary earner; or
 - (b) if all of the children became FTB children of the secondary earner at the same time—the child is the youngest FTB child of the secondary earner.

Generally, only one individual calculates Part B rate under clause 29A

- (3) No other individual's Part B rate has been calculated under clause 29A as a result of the conditions in this clause being met in respect of the child.

Exception—section 59 determination (shared care)

- (4) If another individual's Part B rate has been calculated as mentioned in subclause (3), the condition in that subclause is taken to be met in respect of the child if:
- (a) on the day on which the other individual or his or her partner returns to paid work, the other individual has a shared care percentage for the child; and
 - (b) the secondary earner is not a member of the same couple as the other individual on either:
 - (i) the day mentioned in paragraph (a); or

Clause 29C

- (ii) the day on which the secondary earner returns to paid work.

Exception—section 28 and 29 determinations (members of a couple in a blended family or members of a separated couple) etc.

- (5) If another individual's Part B rate has been calculated as mentioned in subclause (3), the condition in that subclause is taken to be met in respect of the child if:
 - (a) at some time during the income year, the other individual is the partner of:
 - (i) the secondary earner; or
 - (ii) the individual mentioned in subclause 29A(1) (if he or she is not the secondary earner); and
 - (b) the other individual's Part B rate has been calculated under clause 29A in respect of the same return to paid work, and the same FTB child, of the secondary earner.

29C Conditions to be met in respect of a day

- (1) For the purposes of paragraph 29A(1)(c) and clause 29B, the conditions in this clause are met in respect of a day in an income year if:
 - (a) the day falls in the period that starts on the latest of the following days:
 - (i) 1 July of the income year;
 - (ii) the day after the secondary earner stops paid work;
 - (iii) the day after the secondary earner stops receiving passive employment income in respect of a period; and ends immediately before the day on which the secondary earner returns to paid work; and
 - (b) the secondary earner is not receiving passive employment income in respect of the day.
- (2) For the purpose of subclause (1), the day on which an individual returns to paid work is:

- (a) if the individual returns to paid work because of subsection 3B(2)—the first day of the 4 week period mentioned in that subsection on which the individual is engaging in paid work; and
 - (b) if the individual returns to paid work because of subsection 3B(3)—the first day on which the individual is engaging in paid work.
- (3) To avoid doubt, the first and last days of the period mentioned in paragraph (1)(a) fall in that period.

Division 2—Standard rate

30 Standard rate

Subject to clause 31, an individual's standard rate is worked out using the following table. Work out which family situation applies to the individual. The standard rate is the corresponding amount in column 2.

Standard rates (Part B)		
	Column 1 Family situation	Column 2 Standard rate
1	youngest FTB child is under 5 years of age	\$2,569.60
2	youngest FTB child is 5 years of age or over	\$1,781.20

31 Sharing family tax benefit (shared care percentages)

(1) If:

- (a) an individual has a shared care percentage for an FTB child of the individual; and
 - (b) the child is the individual's only FTB child;
- the individual's standard rate is the individual's shared care percentage of the standard rate that would otherwise apply.

(2) If:

- (a) an individual has a shared care percentage for an FTB child of the individual; and
 - (b) the child is not the individual's only FTB child;
- the individual's standard rate is to be worked out as follows:
- (c) for each of the individual's FTB children for whom the individual does not have a shared care percentage, work out

the rate that would be the individual's standard rate under clause 30 if that child were the individual's only FTB child;

- (d) for each of the individual's FTB children for whom the individual has a shared care percentage, work out the rate that would be the individual's standard rate under clause 30 if:
 - (i) that child were the individual's only FTB child; and
 - (ii) subclause (1) of this clause applied to the child;
- (e) the individual's standard rate is the highest of the rates obtained under paragraphs (c) and (d).

Division 2A—FTB Part B supplement

31A Rate of FTB Part B supplement

- (1) The amount of the FTB Part B supplement to be added in working out an individual's Part B rate under clause 29 or 29A is:
 - (a) if the individual has one FTB child, or more than one FTB child, and the individual does not have a shared care percentage for that child, or for at least one of those children—the FTB (B) gross supplement amount; or
 - (b) if the individual has only one FTB child and the individual has a shared care percentage for the child—the shared care percentage of the FTB (B) gross supplement amount; or
 - (c) if the individual has more than one FTB child and the individual has a shared care percentage for each of those children—the highest of those percentages of the FTB (B) gross supplement amount.
- (2) For the purposes of subclause (1), the ***FTB (B) gross supplement amount*** is \$302.95.
- (3) To avoid doubt, when the FTB (B) gross supplement amount is indexed on a 1 July under Part 2 of Schedule 4, the amount, as it stood before that indexation, continues to apply in working out an individual's Part B rate under clause 29 or 29A for the income year ending just before that 1 July.

Division 2B—Energy supplement (Part B)**31B Energy supplement (Part B)**

- (1) Subject to clause 31C, the amount of the energy supplement (Part B) to be added in working out an individual's Part B rate under clause 29 or 29A is worked out using the following table.

Energy supplement (Part B)		
Item	Individual's family situation	Amount of energy supplement (Part B)
1	Youngest FTB child is under 5 years of age	\$73.00
2	Youngest FTB child is 5 years of age or over	\$51.10

- (3) This clause does not apply in relation to a day if an election made by the individual under subsection 58A(1) is in force on that day.

Note: If that election is in force on one or more days in a quarter, then the Secretary must review the instalment determination taking into account this Division: see section 105B of the Family Assistance Administration Act.

31C Sharing family tax benefit (shared care percentages)

- (1) If:
- (a) an individual has a shared care percentage for an FTB child of the individual; and
 - (b) the child is the individual's only FTB child;
- the individual's energy supplement (Part B) is the individual's shared care percentage of the energy supplement (Part B) that would otherwise apply.
- (2) If:
- (a) an individual has a shared care percentage for an FTB child of the individual; and

Schedule 1 Family tax benefit rate calculator

Part 4 Part B rate

Division 2B Energy supplement (Part B)

Clause 31C

- (b) the child is not the individual's only FTB child;
the individual's energy supplement (Part B) is to be worked out as follows:
- (c) for each of the individual's FTB children for whom the individual does not have a shared care percentage, work out the amount that would be the individual's energy supplement (Part B) under clause 31B if that child were the individual's only FTB child;
 - (d) for each of the individual's FTB children for whom the individual has a shared care percentage, work out the amount that would be the individual's energy supplement (Part B) under clause 31B if:
 - (i) that child were the individual's only FTB child; and
 - (ii) subclause (1) of this clause applied to the child;
 - (e) the individual's energy supplement (Part B) is the highest of the amounts obtained under paragraphs (c) and (d).

Division 3—Income test

32 Income test

This is how to work out an individual's reduction for adjusted taxable income:

Method statement

- Step 1. Work out the individual's **income free area** using clause 33.
- Step 2. Work out whether the individual's adjusted taxable income exceeds the individual's income free area.
- Step 3. If the individual's adjusted taxable income does not exceed the individual's income free area, the individual's **income excess** is nil.
- Step 4. If the individual's adjusted taxable income exceeds the individual's income free area, the individual's **income excess** is the individual's adjusted taxable income less the individual's income free area.
- Step 5. The individual's **reduction for income** is 20% of the income excess.

33 Income free area

An individual's income free area is \$4,000.

Part 5—Common provisions

Division 1—Large family supplement

34 Eligibility for large family supplement

An amount by way of large family supplement is to be added in working out an individual's maximum rate under clause 3, or an individual's Method 2 base rate under clause 25, if the individual has 4 or more FTB children.

35 Rate of large family supplement

The amount of the large family supplement is worked out using the formula:

$$\$204.40 \times \left(\text{Number of FTB children of the individual} - 3 \right)$$

Division 1A—Newborn supplement

35A Eligibility for newborn supplement

- (1) Subject to this clause, an amount of newborn supplement is to be added, for a day, in working out an individual's maximum rate under clause 3, or an individual's Method 2 base rate under clause 25, if subclause (2), (5) or (7) of this clause applies for that day in relation to the individual and an FTB child of the individual.

Parent of child

- (2) This subclause applies for a day in relation to the individual and an FTB child of the individual if:
- (a) the individual, or the individual's partner, is a parent of the child on that day; and
 - (b) the child is aged less than one on that day; and
 - (c) if this subclause were to apply for that day, the individual's Part A rate, disregarding reductions (if any) under clause 5 or 25A of this Schedule and disregarding section 58A and subclauses 38AA(3) and 38AF(3) of this Schedule, would be greater than nil on that day; and
 - (d) that day occurs in the period of 13 weeks beginning on the first day that paragraphs (a) to (c) are satisfied; and
 - (e) if the individual is, under a law (the **registration law**) of a State or Territory, responsible (whether alone or jointly) for registering the birth of the child in accordance with the law—the Secretary is notified, or becomes aware, at any time before the end of whichever of the following periods is applicable, that the birth registration requirement is met:
 - (i) the first income year after the income year (the **relevant income year**) in which occurs the last day on which paragraphs (a) to (d) are satisfied;
 - (ii) if a further period in respect of the individual's claim for payment of family tax benefit in respect of the child was allowed under paragraph 10(2)(b) of the Family Assistance Administration Act and that claim is for a

past period falling within the relevant income year—
such further period (if any) as the Secretary allows in
special circumstances.

- (3) For the purposes of paragraph (2)(e), the ***birth registration requirement*** is the requirement that:
- (a) the birth of the child has been registered in accordance with the registration law; or
 - (b) the individual, or the individual's partner, has applied to have the birth of the child registered in accordance with the registration law.
- (4) Any further period allowed by the Secretary under subparagraph (2)(e)(ii) must end no later than the end of the second income year after the relevant income year.

Child entrusted to care of individual or individual's partner

- (5) This subclause applies for a day in relation to the individual and an FTB child of the individual if:
- (a) neither the individual, nor the individual's partner, is a parent of the child on that day; and
 - (b) on or before that day, the child became entrusted to the care of the individual or the individual's partner; and
 - (c) the child is aged less than one on that day; and
 - (d) if this subclause were to apply for that day, the individual's Part A rate, disregarding reductions (if any) under clause 5 or 25A of this Schedule and disregarding section 58A and subclauses 38AA(3) and 38AF(3) of this Schedule, would be greater than nil on that day; and
 - (e) that day occurs in the period of 13 weeks beginning on the first day that paragraphs (a) to (d) are satisfied.
- (6) However, subclause (5) does not apply, and is taken never to have applied, in relation to the individual and the FTB child of the individual if the child is not an FTB child of the individual for a continuous period of at least 13 weeks beginning on the first day that paragraphs (5)(a) to (d) are satisfied.

Adoption

- (7) This subclause applies for a day in relation to the individual and an FTB child of the individual if:
- (a) on or before that day, the child became entrusted to the care of the individual or the individual's partner; and
 - (b) it is an authorised party that entrusts the child to the care of the individual or the individual's partner; and
 - (c) the authorised party does so as part of the process for the adoption of the child by the individual or the individual's partner; and
 - (d) if this subclause were to apply for that day, the individual's Part A rate, disregarding reductions (if any) under clause 5 or 25A of this Schedule and disregarding section 58A and subclauses 38AA(3) and 38AF(3) of this Schedule, would be greater than nil on that day; and
 - (e) that day occurs in the period of 13 weeks beginning on the first day that paragraphs (a) to (d) are satisfied; and
 - (f) that day occurs before the end of the period of 12 months beginning on the day the child became entrusted to the care of the individual or the individual's partner.

Exceptions

- (8) This clause does not apply, and is taken never to have applied, in relation to the individual and the FTB child of the individual if parental leave pay is payable to the individual for that child.
- (9) This clause does not apply, and is taken never to have applied, in relation to the individual and the FTB child of the individual if:
- (a) parental leave pay is payable to a person (other than the individual) for that child; and
 - (b) the person and the individual are members of a couple for:
 - (i) if the person's PPL period is 13 weeks or more—at least 13 weeks of that PPL period; or
 - (ii) if the person's PPL period is less than 13 weeks—the whole of that PPL period.

Clause 35A

(10) If:

- (a) under this clause, an amount of newborn supplement is added in relation to an individual and an FTB child of the individual for a period of 13 weeks; and
- (b) the individual is a member of a couple throughout that period; and
- (c) throughout that period there is no determination in force under section 28 or 29 in relation to both members of the couple and that child;

then this clause does not apply in relation to the other member of that couple and that child.

(11) An amount of newborn supplement is not to be added under this clause for a day or days in relation to an individual and an FTB child of the individual in the circumstances prescribed in a legislative instrument under subclause (12).

(12) The Minister may, by legislative instrument, prescribe circumstances for the purposes of either or both of subsection 58AA(3) and subclause (11) of this clause.

(13) The circumstances, in relation to an individual and an FTB child of the individual, must relate to one or more of the following:

- (a) the payability of parental leave pay to another individual for that child;
- (b) the addition of newborn supplement under this clause in relation to another individual and that child;
- (c) the individual being a member of a couple or a former member of a couple.

Definition

(14) In this clause:

parent includes a relationship parent.

35B Annualised rate of newborn supplement*General rule*

- (1) Subject to this clause, the amount of newborn supplement for an individual in respect of an FTB child is as follows:

- (a) if subclause 35A(2) applies and the child is the first child born alive to the woman who gave birth to the child—the amount worked out using the formula:

$$\$1,501.50 \times \frac{365}{91}$$

- (b) if subclause 35A(5) applies and the child is the first child that becomes entrusted to the care of the individual, or the individual's partner, in the circumstances mentioned in paragraphs 35A(5)(b) and (c)—the amount worked out using the formula:

$$\$1,501.50 \times \frac{365}{91}$$

- (c) if subclause 35A(7) applies and the child is the first child that becomes entrusted to the care of the individual, or the individual's partner, in the circumstances mentioned in paragraphs 35A(7)(a) to (c)—the amount worked out using the formula:

$$\$1,501.50 \times \frac{365}{91}$$

- (d) otherwise—the amount worked out using the formula:

$$\$500.50 \times \frac{365}{91}$$

Note: The amount of the newborn supplement added under this Division forms part of the calculation of an individual's annual rate of family tax benefit, which is then converted to a daily rate of family tax benefit: see subsection 58(3). That daily rate, to the extent it relates to

Schedule 1 Family tax benefit rate calculator

Part 5 Common provisions

Division 1A Newborn supplement

Clause 35B

the newborn supplement, is paid for a maximum of 13 weeks: see clause 35A.

Multiple children cases

- (2) If 2 or more children are born during the same multiple birth (including any stillborn child) and subclause 35A(2) applies in relation to an individual and one or more of those children (each of whom is a ***qualifying child***), the amount of newborn supplement for the individual in respect of each qualifying child is the amount worked out using the formula:

$$\$1,501.50 \times \frac{365}{91}$$

- (3) If subclause 35A(5) applies in relation to an individual and 2 or more children who become entrusted to the care of the individual, or the individual's partner, as part of the same entrustment to care process, the amount of newborn supplement for the individual in respect of each child is the amount worked out using the formula:

$$\$1,501.50 \times \frac{365}{91}$$

- (4) If subclause 35A(7) applies in relation to an individual and 2 or more children who become entrusted to the care of the individual, or the individual's partner, as part of the same adoption process, the amount of newborn supplement for the individual in respect of each child is the amount worked out using the formula:

$$\$1,501.50 \times \frac{365}{91}$$

Division 2—Multiple birth allowance

36 Eligibility for multiple birth allowance

- (1) An amount by way of multiple birth allowance is to be added in working out an individual's maximum rate under clause 3, or an individual's Method 2 base rate under clause 25, if:
 - (a) the individual has 3 or more FTB children; and
 - (b) at least 3 of those children were born during the same multiple birth and satisfy the requirements of subclause (2).
- (2) For the purposes of paragraph (1)(b), the requirements of this subclause are satisfied by a child if:
 - (a) the child is under the age of 16 years; or
 - (b) the child has turned 16 and is a senior secondary school child.

37 Rate of multiple birth allowance

The amount of the multiple birth allowance is:

- (a) if the number of the FTB children born during the same multiple birth who satisfy the requirements of subclause 36(2) is 3—\$2,467.40; and
- (b) if the number of the FTB children born during the same multiple birth who satisfy the requirements of subclause 36(2) is 4 or more—\$3,292.30.

38 Sharing multiple birth allowance (determinations under section 59A)

If the Secretary has made a determination under section 59A in respect of an FTB child of the individual, multiple birth allowance under this Division is to be dealt with in accordance with the determination.

Division 2A—FTB Part A supplement

38A Rate of FTB Part A supplement

- (1) The amount of the FTB Part A supplement to be added in working out an individual's maximum rate under clause 3, or an individual's Method 2 base rate under clause 25, is:
 - (a) if the individual has one FTB child—the applicable supplement amount for that child; or
 - (b) if the individual has 2 or more FTB children—the sum of the applicable supplement amounts for each of those children.
- (2) For the purposes of subclause (1), the ***applicable supplement amount*** for an FTB child of the individual is:
 - (a) if the individual has a shared care percentage for the FTB child—the individual's shared care percentage of the FTB gross supplement amount; or
 - (b) in any other case—the FTB gross supplement amount.
- (3) For the purposes of subclause (2), the ***FTB gross supplement amount*** is \$600.
- (4) To avoid doubt, when the FTB gross supplement amount is indexed on a 1 July under Part 2 of Schedule 4, the amount, as it stood before that indexation, continues to apply in working out an individual's maximum rate under clause 3, or an individual's Method 2 base rate under clause 25, for the income year ending just before that 1 July.

Division 2AA—Energy supplement (Part A)**Subdivision A—Energy supplement (Part A—Method 1)****38AA Energy supplement (Part A—Method 1)**

- (1) The amount of the energy supplement (Part A) to be added in working out an individual's maximum rate under clause 3 is worked out using the following table. Subject to clauses 38AB to 38AE, work out the FTB energy child amount for each FTB child of the individual. The energy supplement (Part A) is the sum of the FTB energy child amounts.

Energy supplement (Part A—Method 1)		
Item	Category of FTB child	FTB energy child amount
1	FTB child who is under 13 years of age	\$91.25
2	FTB child who has reached 13 years of age	\$116.80

- (3) This clause does not apply in relation to a day if an election made by the individual under subsection 58A(1) is in force on that day.

Note: If that election is in force on one or more days in a quarter, then the Secretary must review the instalment determination taking into account this Subdivision: see section 105B of the Family Assistance Administration Act.

38AB Base FTB energy child amount

For the purposes of this Division, the ***base FTB energy child amount*** for an FTB child of an individual is the amount that would be the FTB energy child amount under subclause 38AF(2) if the individual's energy supplement (Part A) were being worked out under Subdivision B and clause 38AG did not apply.

38AC FTB energy child amount—recipient of other periodic payments

The FTB energy child amount for an FTB child of an individual is the base FTB energy child amount (see clause 38AB) if:

- (a) the individual or the individual's partner is receiving a periodic payment under a law of the Commonwealth and the law provides for an increase in the rate of payment by reference to an FTB child of the individual; or
- (b) the individual or the individual's partner is receiving a periodic payment under a scheme administered by the Commonwealth and the scheme provides for an increase in the rate of payment by reference to an FTB child of the individual.

38AD Effect of certain maintenance rights

- (1) The FTB energy child amount for an FTB child of an individual is the base FTB energy child amount (see clause 38AB) if:
 - (a) the individual or the individual's partner is entitled to claim or apply for maintenance for the child; and
 - (b) the Secretary considers that it is reasonable for the individual or partner to take action to obtain maintenance; and
 - (c) the individual or partner does not take action that the Secretary considers reasonable to obtain maintenance.
- (2) Subclause (1) does not apply to maintenance that is:
 - (a) a liability under an administrative assessment (within the meaning of the *Child Support (Assessment) Act 1989*); and
 - (b) not an enforceable maintenance liability (within the meaning of the *Child Support (Registration and Collection) Act 1988*).

38AE Sharing family tax benefit (shared care percentages)

If an individual has a shared care percentage for an FTB child of the individual, the FTB energy child amount for the child, in working out the individual's energy supplement (Part A), is the

individual's shared care percentage of the FTB energy child amount that would otherwise apply to the child.

Subdivision B—Energy supplement (Part A—Method 2)

38AF Energy supplement (Part A—Method 2)

- (1) The amount of the energy supplement (Part A) to be added in working out an individual's Method 2 base rate under clause 25 is the sum of the FTB energy child amounts, worked out under subclause (2) of this clause and clause 38AG, for each FTB child of the individual.
- (2) For the purposes of subclause (1), the ***FTB energy child amount***, for an FTB child of the individual, is \$36.50.
- (3) This clause does not apply in relation to a day if an election made by the individual under subsection 58A(1) is in force on that day.

Note: If that election is in force on one or more days in a quarter, then the Secretary must review the instalment determination taking into account this Subdivision: see section 105B of the Family Assistance Administration Act.

38AG Sharing family tax benefit (shared care percentages)

If an individual has a shared care percentage for an FTB child of the individual, the FTB energy child amount for the child, in working out the individual's energy supplement (Part A), is the individual's shared care percentage of the FTB energy child amount that would otherwise apply to the child.

Division 2B—Rent assistance

Subdivision A—Rent assistance

38B Rent assistance children

- (1) An individual's eligibility for, and rate of, rent assistance is affected by whether an FTB child, or a regular care child, of the individual is also a rent assistance child of the individual.
- (2) An FTB child of an individual is a *rent assistance child* of the individual if the FTB child rate for the child:
 - (a) exceeds the base FTB child rate (see clause 8); or
 - (b) would exceed the base FTB child rate but for clause 11.
- (3) A regular care child of an individual is a *rent assistance child* of the individual if the regular care child is not an absent overseas regular care child.

38C Eligibility for rent assistance

- (1) An amount by way of rent assistance for a period is to be added in working out an individual's maximum rate if:
 - (a) the individual has at least one rent assistance child; and
 - (b) the individual's claim for family tax benefit is not a claim to which subclause (2) applies; and
 - (ba) neither the individual nor the individual's partner is receiving payments of incentive allowance under clause 36 of Schedule 1A to the *Social Security Act 1991*; and
 - (c) the individual is not an ineligible homeowner; and
 - (d) the individual is not an aged care resident; and
 - (e) the individual pays, or is liable to pay, rent (other than Government rent); and
 - (f) if the individual has at least one FTB child and is not a relevant shared carer—the rent is payable at a rate of more than:

- (i) if the individual is not a member of a couple—\$3,073.30 per year; or
 - (ii) if the individual is a member of a couple but is not partnered (partner in gaol) or a member of an illness separated couple, a respite care couple or a temporarily separated couple—\$4,547.90 per year; or
 - (iii) if the individual is partnered (partner in gaol) or is a member of an illness separated couple or a respite care couple—\$3,073.30 per year; or
 - (iv) if the individual is a member of a temporarily separated couple—\$3,073.30 per year; and
 - (fa) if the individual is a relevant shared carer, or has only one or more regular care children (but no FTB children)—the rent is payable at a rate of more than:
 - (i) if the individual is not a member of a couple—\$2,332.35 per year; or
 - (ii) if the individual is a member of a couple but is not partnered (partner in gaol) or a member of an illness separated couple, a respite care couple or a temporarily separated couple—\$3,806.95 per year; or
 - (iii) if the individual is partnered (partner in gaol) or is a member of an illness separated couple or a respite care couple—\$2,332.35 per year; or
 - (iv) if the individual is a member of a temporarily separated couple—\$2,332.35 per year; and
 - (g) if the individual is outside Australia:
 - (i) the person was paying rent (other than Government rent) for accommodation in Australia immediately before the individual left Australia; and
 - (ii) the person continues to pay rent for the same accommodation while outside Australia.
- (2) This subclause applies to an individual's claim for family tax benefit if:

Clause 38D

- (a) the claim is for family tax benefit for a past period that occurs in the first or second income year before the one in which the claim is made; and
 - (b) when the claim is made the individual:
 - (i) is eligible for family tax benefit; and
 - (ii) is not prevented by section 9 of the *A New Tax System (Family Assistance) (Administration) Act 1999* from making an effective claim for payment of family tax benefit by instalment; and
 - (c) the claim is not accompanied by a claim for family tax benefit by instalment.
- (3) Paragraph (2)(c) does not apply if, at the time the claim for payment of family tax benefit for a past period is made, subsection 32AE(2) of the Family Assistance Administration Act applies in respect of the individual or subsection 32AE(5) of that Act applies in respect of the individual's partner.

38D Rate of rent assistance payable to individual who has at least one FTB child and who is not a relevant shared carer

The rate of rent assistance payable to an individual who has at least one FTB child and who is not a relevant shared carer is worked out using the following table. Work out the individual's family situation and calculate Rate A for the individual using the corresponding formula in column 2. This will be the individual's rate of rent assistance but only up to the individual's maximum rent assistance rate. The individual's maximum rent assistance rate is Rate B, worked out using column 3.

Rent assistance payable to individual who has at least one FTB child and who is not a relevant shared carer**(Part A—Method 1)**

Column 1	Column 2	Column 3	
Family situation	Rate A	Rate B	
		Column 3A	Column 3B
		1 or 2 rent assistance children	3 or more rent assistance children
1 Not member of a couple	$\frac{(\text{Annual rent} - \$3,073.30)}{4} \times 3$	\$3,084.25	\$3,485.75
2 Member of a couple other than a person who is partnered (partner in gaol) or a member of an illness separated couple, a respite care couple or a temporarily separated couple	$\frac{(\text{Annual rent} - \$4,547.90)}{4} \times 3$	\$3,084.25	\$3,485.75
3 Person who is partnered (partner in gaol) or a member of an illness separated couple or a respite care couple	$\frac{(\text{Annual rent} - \$3,073.30)}{4} \times 3$	\$3,084.25	\$3,485.75

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Part 5 Common provisions

Division 2B Rent assistance

Clause 38E

Rent assistance payable to individual who has at least one FTB child and who is not a relevant shared carer

(Part A—Method 1)

Column 1 Family situation	Column 2 Rate A	Column 3 Rate B	
		Column 3A	Column 3B
		1 or 2 rent assistance children	3 or more rent assistance children
4 Member of a temporarily separated couple	$\frac{(\text{Annual rent} - \$3,073.30)}{4} \times 3$	\$3,084.25	\$3,485.75

38E Rate of rent assistance payable to individual who is a relevant shared carer or who has only one or more regular care children

The rate of rent assistance payable to an individual who is a relevant shared carer, or who has only one or more regular care children (but no FTB children), is the higher of:

- (a) the rate of rent assistance that would be payable to that individual if that individual's rate were worked out using clause 38D; and
- (b) the rate of rent assistance worked out using the following table.

In working out rent assistance, work out the individual's family situation using column 1 and calculate Rate A for the individual using the corresponding formula in column 2. This will be the individual's rate of rent assistance in accordance with the table but only up to Rate B specified in column 3.

Rent assistance payable to individual who is a relevant shared carer or who has only one or more regular care children**(Part A—Method 1 or 3)**

	Column 1 Family situation	Column 2 Rate A	Column 3 Rate B
1	Not member of a couple	$\frac{(\text{Annual rent} - \$2,332.35)}{4} \times 3$	\$2,638.95
2	Member of a couple other than a person who is partnered (partner in gaol) or a member of an illness separated couple, a respite care couple or a temporarily separated couple	$\frac{(\text{Annual rent} - \$3,806.95)}{4} \times 3$	\$2,478.35
3	Person who is partnered (partner in gaol) or a member of an illness separated couple or a respite care couple	$\frac{(\text{Annual rent} - \$2,332.35)}{4} \times 3$	\$2,638.95
4	Member of a temporarily separated couple	$\frac{(\text{Annual rent} - \$2,332.35)}{4} \times 3$	\$2,478.35

38F Annual rent

Annual rent in the tables in clauses 38D and 38E is the annual rate of rent paid or payable by the individual whose rate is being calculated.

38G Rent paid by a member of a couple

If an individual is a member of a couple and is living with his or her partner in their home, any rent paid or payable by the partner is to be treated as paid or payable by the individual.

38H Rent paid by a member of an illness separated, respite care or temporarily separated couple

If an individual is a member of an illness separated, respite care or temporarily separated couple, any rent that the individual's partner pays or is liable to pay in respect of the premises occupied by the individual is to be treated as paid or payable by the individual.

Subdivision B—Offsetting for duplicate rent assistance

38J Offsetting for duplicate rent assistance under family assistance and social security law

When this clause applies

- (1) This clause applies if:
- (a) a decision (the ***social security decision***) was made that rent assistance was to be included when calculating an individual's, or an individual's eligible partner's, rate of social security payment for a day; and
 - (b) when the social security decision was made, no decision (the ***family assistance decision***) to make a determination that includes, or to vary a determination to include, rent assistance when calculating the individual's Part A rate of family tax benefit for that day had been made; and
 - (c) after the social security decision was made, the family assistance decision was made; and
 - (d) the day mentioned in paragraphs (a) and (b) comes before the day on which the family assistance decision was made.

Note: For the definition of ***eligible partner*** see subclause (5).

Part A rate to be reduced

- (2) The individual's Part A rate for that day (as calculated or recalculated because of the making of the family assistance decision) is to be reduced:
- (a) first, by the individual's annual social security RA amount for that day (see subclause (3)); and
 - (b) then, by the individual's eligible partner's annual social security RA amount for that day (see subclause (4)).
- However, it is not to be reduced to less than:
- (c) if it has been calculated for the first time under clause 3 or 28A because of the making of the family assistance decision—nil; and
 - (d) if it has been recalculated under clause 3 or 28A because of the making of the family assistance decision—the Part A rate as it was immediately before the recalculation.
- (3) The **individual's annual social security RA amount** for that day is the amount worked out as follows:

Method statement

- Step 1. Work out the rate (if any) of social security payment (the **actual payment**) that was payable to the individual for that day.
- Step 2. Work out the rate (if any) of social security payment (the **notional payment**) that would have been payable to the individual for that day if rent assistance were not included when calculating the rate of the individual's social security payment for that day.
- Step 3. Subtract the notional payment from the actual payment. The difference is the **individual's daily social security RA amount** for that day.

Step 4. Multiply the individual's daily social security RA amount for that day by 365. The result is the ***individual's annual social security RA amount*** for that day.

- (4) The ***individual's eligible partner's annual social security RA amount*** for that day is the amount worked out as follows:

Method statement

- Step 1. Work out the rate (if any) of social security payment (the ***actual payment***) that was payable to the individual's eligible partner for that day.
- Step 2. Work out the rate (if any) of social security payment (the ***notional payment***) that would have been payable to the eligible partner for that day if rent assistance were not included when calculating the rate of the eligible partner's social security payment for that day.
- Step 3. Subtract the notional payment from the actual payment. The difference is the ***eligible partner's daily social security RA amount*** for that day.
- Step 4. Multiply the eligible partner's daily social security RA amount for that day by 365. The result is the ***individual's eligible partner's annual social security RA amount*** for that day.

- (5) For the purposes of this clause, an individual is the ***eligible partner*** of another individual if both individuals are members of a couple (other than an illness separated couple, a respite care couple or a temporarily separated couple).

38K Offsetting for duplicate rent assistance under family assistance and veterans' entitlements law

When this clause applies

- (1) This clause applies if:
- (a) a decision (the ***veterans' entitlements decision***) was made that rent assistance was to be included when calculating an individual's, or an individual's eligible partner's, rate of service pension or income support supplement for a day; and
 - (b) when the veterans' entitlements decision was made, no decision (the ***family assistance decision***) to make a determination that includes, or to vary a determination to include, rent assistance when calculating the individual's Part A rate of family tax benefit for that day had been made; and
 - (c) after the veterans' entitlements decision was made, the family assistance decision was made; and
 - (d) the day mentioned in paragraphs (a) and (b) comes before the day on which the family assistance decision was made.

Note: For the definition of ***eligible partner*** see subclause (5).

Part A rate to be reduced

- (2) The individual's Part A rate for that day (as calculated or recalculated because of the making of the family assistance decision and as reduced (if at all) under clause 38J) is to be reduced:
- (a) first, by the individual's annual veterans' entitlements RA amount for that day (see subclause (3)); and
 - (b) then, by the individual's eligible partner's annual veterans' entitlements RA amount for that day (see subclause (4)).

However, it is not to be reduced to less than:

- (c) if it has been calculated for the first time under clause 3 or 28A because of the making of the family assistance decision—nil; and

- (d) if it has been recalculated under clause 3 or 28A because of the making of the family assistance decision—the Part A rate as it was immediately before the recalculation.
- (3) The *individual's annual veterans' entitlements RA amount* for that day is the amount worked out as follows:

Method statement

- Step 1. Work out the rate (if any) of service pension or income support supplement (the *actual payment*) that was payable to the individual for that day.
- Step 2. Work out the rate (if any) of service pension or income support supplement (the *notional payment*) that would have been payable to the individual for that day if rent assistance were not included when calculating the rate of the individual's service pension or income support supplement for that day.
- Step 3. Subtract the notional payment from the actual payment. The difference is the *individual's provisional veterans' entitlements RA amount* for that day.
- Step 4. Divide the individual's provisional veterans' entitlements RA amount for that day by 364, then multiply it by 365. The result is the *individual's annual veterans' entitlements RA amount* for that day.

- (4) The *individual's eligible partner's annual veterans' entitlements RA amount* for that day is the amount worked out as follows:

Method statement

- Step 1. Work out the rate (if any) of service pension or income support supplement (the *actual payment*) that was payable to the individual's eligible partner for that day.

- Step 2. Work out the rate (if any) of service pension or income support supplement (the ***notional payment***) that would have been payable to the eligible partner for that day if rent assistance were not included when calculating the amount of the eligible partner's service pension or income support supplement for that day.
- Step 3. Subtract the notional payment from the actual payment. The difference is the ***eligible partner's provisional veterans' entitlements RA amount*** for that day.
- Step 4. Divide the eligible partner's provisional veterans' entitlements RA amount for that day by 364, then multiply it by 365. The result is the ***individual's eligible partner's annual veterans' entitlements RA amount*** for that day.

- (5) For the purposes of this clause, an individual is the ***eligible partner*** of another individual if both individuals are members of a couple (other than an illness separated couple or a respite care couple).

Division 2C—Income test

38L Application of income test to pension and benefit recipients and their partners

If an individual, or an individual's partner, is receiving a social security pension, a social security benefit, a service pension or income support supplement:

- (a) the individual's income excess is nil; and
- (b) the individual's income tested rate is the same as the individual's maximum rate.

38M Income test

This is how to work out an individual's reduction for adjusted taxable income if clause 38L does not apply to the individual:

Method statement

- Step 1. Work out the individual's **income free area** using clause 38N.
- Step 2. Work out whether the individual's adjusted taxable income exceeds the individual's income free area.
- Step 3. If the individual's adjusted taxable income does not exceed the individual's income free area, the individual's **income excess** is nil.
- Step 4. If the individual's adjusted taxable income exceeds the individual's income free area, the individual's **income excess** is the individual's adjusted taxable income less the individual's income free area.
- Step 5. The individual's **reduction for adjusted taxable income** is 20% of the income excess.

38N Income free area

An individual's *income free area* is \$40,000.

Division 3—Certain recipients of pensions under the Veterans' Entitlements Act

39 Rate of benefit for certain recipients of pensions under the Veterans' Entitlements Act

- (1) In this clause:

30 June 2000 rate, in relation to an individual, means the amount worked out according to subclause (6).

dependant has the same meaning as in Division 5 of Part II of the *Income Tax Rates Act 1986* as that Act applied to the income year that commenced on 1 July 1999.

family tax assistance person means:

- (a) if the Secretary is satisfied in relation to an individual as described in subparagraph (2)(a)(iii)—the individual; or
- (b) if the Secretary is not so satisfied—the individual's partner.

partner, in relation to an individual, means the person who:

- (a) was the partner of that individual immediately before 1 July 2000; and
- (b) has continued, at all times on and after that day, to be the partner of the individual.

special Part A rate, in relation to an individual, means the amount worked out according to subclause (7).

- (2) Subject to subclause (3), this clause applies to an individual if:
- (a) one or more of the following subparagraphs are satisfied:
 - (i) immediately before 1 July 2000, the individual or the individual's partner was receiving family allowance under Part 2.17 of the *Social Security Act 1991*;
 - (ii) immediately before 1 July 2000, the individual or the individual's partner was receiving family tax payment under Part 2.17AA of that Act;

- (iii) the Secretary is satisfied that Schedule 7 to the *Income Tax Rates Act 1986* applied to the individual or the individual's partner, in respect of the income year that commenced on 1 July 1999, in accordance with subsection 20C(2) of that Act or would have so applied if sections 20E, 20F and 20H of that Act had not been enacted; and
- (b) the individual or the individual's partner was receiving, immediately before 1 July 2000, and has continued, at all times on and after that day, to receive:
 - (i) a pension under Part II of the *Veterans' Entitlements Act 1986* payable to the individual or partner as a veteran; or
 - (ii) a pension under Part II of that Act payable to the individual or partner as the widow or widower of a deceased veteran; or
 - (iii) a pension under Part IV of that Act payable to the individual or partner as a member of the Forces or as a member of a Peacekeeping Force; or
 - (iv) a pension under Part IV of that Act payable to the individual or partner as the widow or widower of a deceased member of the Forces or as the widow or widower of a deceased member of a Peacekeeping Force; and
- (c) neither the individual nor the individual's partner was receiving, immediately before 1 July 2000, or has received at any time on or after that day:
 - (i) a social security pension; or
 - (ii) a social security benefit; or
 - (iii) a service pension; or
 - (iv) income support supplement under Part IIIA of the *Veterans' Entitlements Act 1986*; and
- (d) at all times on and after 1 July 2000:
 - (i) the individual or the individual's partner has been eligible for family tax benefit or would have been so eligible if the individual or partner had not been receiving a pension referred to in paragraph (b); and

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Division 3 Certain recipients of pensions under the Veterans' Entitlements Act

Clause 39

- (ii) the individual's or partner's Part A rate of family tax benefit has been, or would have been, greater than nil; and
 - (e) the individual's adjusted taxable income for the purposes of this Act (other than Part 4 of this Schedule) for an income year that commenced on or after 1 July 2000 until 1 July 2007 (inclusive) has exceeded the individual's income free area under clause 19 of this Schedule; and
 - (ea) the individual's adjusted taxable income for the purposes of this Act (other than Part 4 of this Schedule) for the income year that commenced on 1 July 2008 and every succeeding income year has exceeded the individual's income free area under clause 38N of this Schedule; and
 - (f) the individual's Part A rate worked out according to Part 2, 3 or 3A of this Schedule is not, and never has been, equal to, or greater than, the individual's 30 June 2000 rate.
- (3) Subparagraph (2)(a)(iii) cannot be satisfied in relation to an individual unless the individual or the individual's partner had, immediately before 1 July 2000, at least one dependant.
- (4) In spite of any other provision of this Schedule, the Part A rate of an individual to whom this clause applies is the individual's saved Part A rate.
- (5) An individual's saved Part A rate is the lower of:
 - (a) the individual's 30 June 2000 rate; and
 - (b) the individual's special Part A rate.
- (6) The 30 June 2000 rate for an individual is worked out using the following method statement.

Method statement

Step 1. If the individual or the individual's partner was receiving family allowance, but not family tax payment, immediately before 1 July 2000, the fortnightly rate of that family allowance is the individual's ***fortnightly rate***.

- Step 2. If the individual or the individual's partner was receiving family tax payment, but not family allowance, immediately before 1 July 2000, the individual's or partner's fortnightly Part A rate of family tax payment immediately before 1 July 2000 is the individual's ***fortnightly rate***.
- Step 3. If the individual or the individual's partner was receiving family allowance and family tax payment immediately before 1 July 2000, add the following amounts:
- (a) the individual's or partner's fortnightly rate of family allowance immediately before 1 July 2000;
 - (b) the individual's or partner's fortnightly Part A rate of family tax payment immediately before 1 July 2000.
- The result is the individual's ***fortnightly rate***.
- Step 4. From the individual's fortnightly rate subtract any amount of guardian allowance included in the individual's or the individual's partner's family allowance by virtue of Module F of the Family Allowance Rate Calculator in section 1069 of the *Social Security Act 1991*, as in force immediately before 1 July 2000: the result is the individual's ***net fortnightly rate***.
- Step 5. Divide the individual's net fortnightly rate by 14. If the result is not a whole number of cents or dollars or a whole number of dollars and a whole number of cents, round the result upwards to the nearest cent and multiply the rounded amount by 365: the result of the multiplication is the individual's ***annual rate***.

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Step 6. If neither the individual nor the individual's partner was receiving family allowance or family tax payment immediately before 1 July 2000, the individual's **annual rate** is nil.

Step 7. If either or both of subparagraphs (2)(a)(i) and (ii) are satisfied but subparagraph (2)(a)(iii) is not satisfied, the individual's annual rate is his or her **30 June 2000 rate**.

Step 8. If subparagraph (2)(a)(iii) is satisfied but subparagraph (2)(a)(ii) is not satisfied, add the following amounts:

- (a) the individual's annual rate;
- (b) the individual's 1999-2000 family tax assistance component.

The result is the individual's **30 June 2000 rate**.

- (7) An individual's special Part A rate is the individual's Part A rate of family tax benefit worked out:
- (a) in accordance with Part 2, 3 or 3A of this Schedule; and
 - (b) as if neither the individual nor the individual's partner was receiving a pension referred to in paragraph (2)(b).
- (8) An individual's 1999-2000 family tax assistance component is the amount worked out according to the formula:

$\$200 \times \text{Number of dependants}$

where:

number of dependants is the total number of dependants the family tax assistance person had on 30 June 2000.

Division 4—Reduction for family tax benefit advance

40 Reduction for family tax benefit advance

- (1) Subject to subclause (2) and clauses 43 and 44, the amount by which an individual's Part A rate is to be reduced under clause 5 or 25A to repay a family tax benefit advance is worked out using the following formula:

$$\frac{\text{Amount of unrepaid family tax benefit advance}}{\text{Remaining days in the repayment period}} \times 365$$

Member of a couple in a blended family

- (2) If a determination under section 28 that an individual is eligible for a percentage (the **section 28 percentage**) of the family tax benefit for FTB children of the individual is in force, the amount by which the individual's Part A rate is to be reduced under clause 5 or 25A to repay the family tax benefit advance is worked out using the following formula:

$$\frac{\text{Amount worked out under subclause (1)}}{\text{Section 28 percentage}}$$

Meaning of repayment period

- (3) The **repayment period** in relation to a family tax benefit advance that is paid to an individual:
- (a) begins on:
 - (i) the first day of the instalment period after the individual is paid the family tax benefit advance; or
 - (ii) if it is not practicable for the reduction to start on the day referred to in subparagraph (i)—the first day on which it is practicable to reduce the individual's Part A rate; or

- (iii) if the determination of the individual's entitlement to the family tax benefit advance is a determination referred to in subsection 35B(3) of the Family Assistance Administration Act (regular family tax benefit advances)—the day the determination is made; or
 - (iv) such other day determined by the Secretary under this Division; and
- (b) is a period of 182 days or such other period determined by the Secretary under this Division.

41 Standard reduction

- (1) Subject to subclause (2), the **standard reduction** for a family tax benefit advance is the amount worked out using the following formula:

$$\frac{\text{Original amount of the family tax benefit advance}}{\text{Original repayment period}} \times 365$$

Member of a couple in a blended family

- (2) If a determination under section 28 that an individual is eligible for a percentage (the **section 28 percentage**) of the family tax benefit for FTB children of the individual is in force, the **standard reduction** for a family tax benefit advance paid to the individual is the amount worked out using the following formula:

$$\frac{\text{Amount worked out under subclause (1)}}{\text{Section 28 percentage}}$$

Meaning of original repayment period

- (3) The **original repayment period** for a family tax benefit advance is a period of 182 days, unless the Secretary has determined a different period for the advance under clause 42 or 51.

42 Secretary determines shorter repayment period

When determining an individual's entitlement to a family tax benefit advance under section 35A of the Family Assistance Administration Act, the Secretary may determine that the repayment period for the family tax benefit advance is a period of less than 182 days, if the Secretary is satisfied that it is appropriate to determine the shorter repayment period having regard to:

- (a) circumstances affecting the individual's eligibility for family tax benefit; and
- (b) circumstances affecting the rate of family tax benefit that the individual is entitled to be paid.

43 Part A rate insufficient to cover reduction—single family tax benefit advance

- (1) This clause applies if:
 - (a) under clause 5 or 25A, the individual's Part A rate is to be reduced to repay a family tax benefit advance (the ***unrepaid advance***); and
 - (b) the individual's Part A rate is not to be reduced under clause 5 or 25A to repay any other family tax benefit advance; and
 - (c) the amount by which the individual's Part A rate would be reduced under clause 5 or 25A to repay the unpaid advance would exceed the amount of the individual's Part A rate before reduction (the ***unreduced Part A rate***), if the amount were worked out under clause 40.
- (2) Subject to clause 45, the Secretary must determine that the number of days in the repayment period for the unpaid advance is to be increased so that the individual's Part A rate is reduced under clause 5 or 25A by an amount that is no more than the individual's unreduced Part A rate.
- (3) If the individual's unreduced Part A rate later exceeds the amount by which the individual's Part A rate would be reduced under

Clause 44

clause 40, the Secretary may determine that the number of days in the repayment period for the unrepaid advance is to be decreased.

- (4) However, the amount by which the individual's Part A rate is to be reduced as a result of a determination under subclause (3) must be no more than the standard reduction.

Note: The individual may also request that the Secretary determine a shorter or longer repayment period under clause 46 or 47.

44 Part A rate insufficient to cover reduction—multiple family tax benefit advances

- (1) This clause applies if:
- (a) under clause 5 or 25A, the individual's Part A rate is to be reduced to repay more than one family tax benefit advance (the *unrepaid advances*); and
 - (b) the sum of the amounts by which the individual's Part A rate would be reduced under clause 5 or 25A to repay the unrepaid advances would exceed the amount of the individual's Part A rate before reduction (the *unreduced Part A rate*), if the amounts were worked out under clause 40.
- (2) Subject to clause 45, the amount by which the individual's Part A rate is to be reduced under clause 5 or 25A to repay the unrepaid advances is worked out using the following method statement:

Method statement

- Step 1. Take each advance, in the order in which the advances were paid.
- Step 2. If the unreduced Part A rate, less any amounts by which the individual's Part A rate has been reduced under a previous application of this step, equals or exceeds the standard reduction for the advance, the individual's Part A rate is to be reduced by an amount equal to the standard reduction.

Step 3. If the unreduced Part A rate, less any amounts by which the individual's Part A rate has been reduced under a previous application of step 2, does not equal or exceed the standard reduction for the advance (but is greater than nil), the Secretary must determine that the number of days in the repayment period for the advance is to be increased so that the individual's Part A rate is reduced by an amount that is no more than the remainder.

Step 4. If the unreduced Part A rate, less any amounts by which the individual's Part A rate has been reduced under a previous application of step 2 or step 3, is nil, the Secretary must determine that the repayment period for the advance is to be suspended while the determination is in force.

- (3) The Secretary may vary a determination made under step 3 of the method statement in subclause (2).
- (4) The Secretary may revoke a determination made under step 4 of the method statement in subclause (2).
- (5) Subject to clause 45, if the Secretary revokes a determination made under step 4 of the method statement in subclause (2) in relation to a family tax benefit advance, the Secretary must determine the number of days remaining in the repayment period for the advance.
- (6) The Secretary must not vary a determination under subclause (3), or make a determination under subclause (5), in relation to a family tax benefit advance so that the amount by which the individual's Part A rate is to be reduced under clause 5 or 25A to repay the advance is more than the standard reduction.

45 Part A rate insufficient to cover reduction—discretion to create FTB advance debt

- (1) The Secretary may, instead of making a determination under subclause 43(2), step 3 of the method statement in subclause 44(2)

Clause 46

or under subclause 44(5), determine that the amount of unrepaid family tax benefit advance is to be a debt.

Note: See subsection 71A(7) of the Family Assistance Administration Act.

- (2) However, the Secretary must not make a determination under subclause (1) unless the individual's Part A rate before reduction under clause 5 or 25A is less than the amount that would, under clause 26, be the FTB child rate if:
 - (a) the individual's Part A rate were required to be worked out using Part 3 of this Schedule; and
 - (b) clause 27 did not apply.

46 Changing the repayment period—individual requests shorter period

Request for shorter repayment period

- (1) The Secretary may determine that the number of days in a repayment period for a family tax benefit advance paid to an individual is to be decreased if:
 - (a) the individual has made a request in accordance with subclause (2) for a shorter repayment period; and
 - (b) the Secretary is satisfied that the individual would not suffer severe financial hardship if the number of days in the repayment period were decreased as determined.
- (2) The request must be made in a form and manner, contain any information, and be accompanied by any documents, required by the Secretary.

Request for variation of the determination

- (3) On the request of the individual, the Secretary may, in writing, vary the determination so as to increase the number of days in the repayment period.
- (4) However, the Secretary must not vary the determination under subclause (3) if, as a result of the variation, the amount by which

the individual's Part A rate is to be reduced under clause 5 or 25A would be less than the standard reduction.

Note: If, after a variation under subclause (3), the reduction in the individual's Part A rate under clause 5 or 25A would cause the individual to suffer severe financial hardship, the individual may request a longer repayment period under clause 47.

47 Changing the repayment period—individual requests longer period

Request for longer repayment period

- (1) The Secretary may determine that the number of days in a repayment period for a family tax benefit advance paid to an individual is to be increased if:
 - (a) the individual has made a request in accordance with subclause (2) for a longer repayment period; and
 - (b) the Secretary is satisfied that:
 - (i) special circumstances relevant to the repayment of the advance exist in relation to the individual that could not reasonably have been foreseen at the time of the individual's request for a family tax benefit advance; and
 - (ii) the individual would suffer severe financial hardship if the number of days in the repayment period were not increased as determined.
- (2) The request must be made in a form and manner, contain any information, and be accompanied by any documents, required by the Secretary.

Secretary may vary the determination

- (3) The Secretary may, in writing, vary the determination so as to reduce the number of days in the repayment period but only if:
 - (a) the Secretary is satisfied that the individual would not suffer severe financial hardship because of the variation; and

- (b) the amount by which the individual's Part A rate is to be reduced under clause 5 or 25A, as a result of the variation, is not greater than the standard reduction.

48 Changing the repayment period—recalculation of amount of unrepaid family tax benefit advance

- (1) This clause applies if, during the repayment period for a family tax benefit advance, the amount of the family tax benefit advance that is unrepaid is increased, due to a variation in a determination, or a variation or substitution of a decision on review (other than a variation under subsection 28(2) or (6) of the Family Assistance Administration Act), so that the amount by which the individual's Part A rate is to be reduced under clause 5 or 25A is an amount that is more than the standard reduction.
- (2) The Secretary must determine that the number of days in a repayment period is to be increased so that the amount by which the individual's Part A rate is to be reduced under clause 5 or 25A is an amount that is no more than the standard reduction.

Note: The individual may also request that the Secretary determine a shorter or longer repayment period under clause 46 or 47.

49 Suspension of repayment period

Request for suspension of repayment period

- (1) The Secretary may determine that the repayment period for a family tax benefit advance paid to an individual is to be suspended while the determination is in force.
- (2) However, the Secretary may only make a determination under subclause (1) if:
 - (a) the individual has made a request in accordance with subclause (3) for the repayment period to be suspended; and
 - (b) the Secretary is satisfied that:
 - (i) special circumstances relevant to the repayment of the advance exist in relation to the individual that could not

reasonably have been foreseen at the time of the individual's request for a family tax benefit advance;
and

- (ii) the individual would suffer severe financial hardship if the individual's Part A rate were to be reduced for that period.
- (3) The request must be made in a form and manner, contain any information, and be accompanied by any documents, required by the Secretary.

Secretary may revoke the suspension

- (4) The Secretary may in writing, at any time, revoke the determination, but only if the Secretary is satisfied that the individual would not suffer severe financial hardship from the individual's Part A rate being reduced under clause 5 or 25A as a result of the revocation.

Determination of repayment period on revocation of suspension

- (5) If the Secretary revokes the determination, the Secretary must determine the number of days remaining in the repayment period so that the amount by which the individual's Part A rate is to be reduced under clause 5 or 25A is an amount that is no more than the standard reduction.

Note: The individual may also request that the Secretary determine a shorter or longer repayment period under clause 46 or 47.

50 Repayment of family tax benefit advance by another method

- (1) The Secretary may determine that an individual may repay all or part of an amount of unrepaid family tax benefit advance by a method other than by reduction under clause 5 or 25A if:
- (a) the individual has made a request in accordance with subclause (2); and
 - (b) the method is acceptable to both the individual and the Secretary.

- (2) The request must be made in a form and manner, contain any information, and be accompanied by any documents, required by the Secretary.

51 Recalculation of amount of unrepaid family tax benefit advance

- (1) This clause applies if:
- (a) an individual is paid a family tax benefit advance (the *old advance*); and
 - (b) the individual's Part A rate has been reduced under clause 5 or 25A to repay the old advance; and
 - (c) the repayment period for the old advance has expired; and
 - (d) due to a variation in a determination, or a variation or substitution of a decision on review (other than a variation under subsection 28(2) or (6) of the Family Assistance Administration Act), the reduction in the individual's Part A rate under clause 5 or 25A has not been sufficient to repay the old advance; and
 - (e) at the time of the variation of the determination, or the variation or substitution of the decision on review:
 - (i) the individual is entitled to be paid family tax benefit by instalment; and
 - (ii) the individual's Part A rate is greater than nil (before reduction under clause 5 or 25A).
- Note: If a variation or review occurs during the repayment period for a family tax benefit advance, the Secretary may be required to make a determination under clause 48.
- (2) The Secretary must determine that the individual is to be taken to have been paid a family tax benefit advance (the *new advance*) equal to the amount of the old advance left unrepaid on the day on which the Part A rate is recalculated.
- (3) If an individual is taken to have been paid a new advance under subclause (2), the individual is taken to have repaid the old advance.

- (4) The Secretary must determine the repayment period for the new advance and the day on which the repayment period is to begin.
- (5) The Secretary must not make a determination under subclause (4) that would cause the individual to suffer severe financial hardship.
- (6) The Secretary may vary or revoke a determination made under subclause (2) or (4), if a subsequent variation in the determination, or a variation or substitution of the decision on review, occurs.

Schedule 2—Child care benefit rate calculator

Note: See subsection 70(1).

Part 1—Overall rate calculation process

1 Method of calculating rate of child care benefit

- (1) If an individual's rate of child care benefit for a session of care provided to a child is to be worked out using this Schedule, the individual's hourly rate of child care benefit for the session is worked out in accordance with the following method statement:

Method statement

- Step 1. Use Part 2 (clause 4) to work out the standard hourly rate for the session.
- Step 2. Work out the individual's adjustment percentage using clause 2.
- Step 3. Work out that percentage of the standard hourly rate: the result is the *individual's rate of child care benefit* for the care.

- (2) If the individual is eligible for child care benefit for only part of a session of care, this Schedule applies to the individual's rate of child care benefit for that part of the session as if a reference in this Schedule to a session of care included a reference to a part of a session of care.

2 Adjustment percentage

- (1) An individual's *adjustment percentage* for the purposes of step 2 in the method statement in clause 1 is:

$$\text{CCB \%} \times \text{Schooling \%} \times \text{Part-time \%}$$

(2) In subclause (1):

CCB % is:

Multiple child % × Taxable income %

schooling % is:

- (a) 85% if the child is a school child; and
- (b) 100% if the child is not a school child.

part-time % is:

- (a) if:
 - (i) the care is provided by an approved centre based long day care service; and
 - (ii) the child is not a school child; and
 - (iii) the total number of hours in sessions of care that are provided to the child by the approved centre based long day care service, and for which the family incurs liability to pay, in the week concerned, is less than 34—110%; or
- (b) if:
 - (i) the care is provided by an approved centre based long day care service; and
 - (ii) the child is not a school child; and
 - (iii) the total number of hours in sessions of care that are provided to the child by the approved centre based long day care service, and for which the family incurs liability to pay, in the week concerned, is 34 or more, but less than 35—108%; or
- (c) if:
 - (i) the care is provided by an approved centre based long day care service; and
 - (ii) the child is not a school child; and
 - (iii) the total number of hours in sessions of care that are provided to the child by the approved centre based long day care service, and for which the family incurs

Clause 3

liability to pay, in the week concerned, is 35 or more,
but less than 36—106%; or

(d) if:

- (i) the care is provided by an approved centre based long day care service; and
- (ii) the child is not a school child; and
- (iii) the total number of hours in sessions of care that are provided to the child by the approved centre based long day care service, and for which the family incurs liability to pay, in the week concerned, is 36 or more, but less than 37—104%; or

(e) if:

- (i) the care is provided by an approved centre based long day care service; and
- (ii) the child is not a school child; and
- (iii) the total number of hours in sessions of care that are provided to the child by the approved centre based long day care service, and for which the family incurs liability to pay, in the week concerned, is 37 or more, but less than 38—102%; or

(f) in any other case—100%.

(3) In subclause (2):

multiple child % is worked out using Part 3 (clause 5).

taxable income % is worked out using Part 4 (clauses 6 to 11).

3 Number of children in care of a particular kind

- (1) An individual's multiple child % and taxable income % are affected by the number of children the individual has in care of a particular kind.
- (2) For the purposes of applying this Schedule to work out an individual's rate of child care benefit for a session of care of a particular kind, the number of children in care of that kind is worked out in accordance with the following method statement:

Method statement

Step 1. *Work out what kind of care was provided. For this purpose, the kinds of care are:*

- (a) care other than care provided by an approved occasional care service; and
- (b) care provided by an approved occasional care service.

Step 2. Work out, in relation to the individual, how many children are in sessions of care of that kind in the week concerned for which the individual is eligible for child care benefit. That number is the ***number of children in care of that kind*** in relation to the individual and that kind of care.

Part 2—Standard hourly rate

4 Standard hourly rate—basic meaning

- (1) The *standard hourly rate* for a session of care provided to a child is worked out using the following table and rounding the result to the nearest cent (rounding 0.5 cents upwards):

Standard hourly rates		
	Kind of care provided in hour	Standard hourly rate
1	Care other than: (a) non-standard hours family day care; or (b) non-standard hours in-home care; or (c) part-time family day care; or (d) part-time in-home care	\$3.37
2	Part-time family day care or part-time in-home care	The lesser of: (a) one and a third times the item 1 rate; and (b) the ceiling rate worked out under subclause (2)
3	Non-standard hours family day care or non-standard hours in-home care	One and a third times the item 1 rate

- (2) For the purposes of item 2 of the table in subclause (1), the *ceiling rate* is:

$$\frac{50 \times \text{Item 1 rate}}{\text{Number of eligible hours}}$$

where:

item 1 rate is the item 1 standard hourly rate in the table in subclause (1).

number of eligible hours is the total number of hours in sessions of care of the kind referred to in item 2 of the table in subclause (1) that are provided to the child in the week concerned and for which the individual is eligible for child care benefit.

Part 3—Multiple child %

5 Multiple child %

The multiple child % for an individual's child care benefit for a session of care of a particular kind provided to a child is worked out in accordance with the following method statement:

Method statement

- Step 1. Use clause 3 to work out the number of children the individual has in care of that kind: the result is the ***number of children***.
- Step 2. Use clause 11 to work out the individual's maximum weekly benefit: the result is the ***multiple child rate***.
- Step 3. Work out what would be the individual's maximum weekly benefit under clause 11 if the individual had only one child in care of that kind and multiply it by the number of children: the result is the ***single child rate***.
- Step 4. Divide the multiple child rate by the single child rate and express the result as a percentage: the result is the ***multiple child %***.

Part 4—Taxable income %

6 Income thresholds

- (1) There are 2 income thresholds that are relevant for working out an individual's taxable income %.
- (2) The *lower income threshold* is \$28,200.
- (3) The *upper income threshold* is \$66,000.

7 Method of calculating taxable income %

An individual's *taxable income %* for a session of care provided to a child in an income year is:

- (a) 100% if:
 - (i) the individual's adjusted taxable income for the income year does not exceed the lower income threshold; or
 - (ii) the individual or the individual's partner is receiving a social security benefit, a social security pension or a service pension or is receiving income support supplement under Part IIIA of the *Veterans' Entitlements Act 1986*; and
- (b) worked out using clause 8 if paragraph (a) does not apply.

8 Taxable income % if adjusted taxable income exceeds lower income threshold and if neither individual nor partner on income support

If an individual's taxable income % for a session of care provided to a child in an income year is to be worked out using this clause, it is to be worked out in accordance with the following method statement:

Clause 8A

Method statement

- Step 1. Use clause 9 to work out the individual's income threshold.
- Step 2. Take the individual's income threshold from the individual's adjusted taxable income for the income year: the result is the individual's **income excess**.
- Step 3. Divide the income excess by 52 to convert it into a weekly amount: the result is the **weekly income excess**.
- Step 4. Use clause 10 to work out the individual's taper % and then work out that percentage of the weekly income excess: the result is the **weekly taper amount**.
- Step 5. Divide the weekly taper amount by the individual's maximum weekly benefit worked out under clause 11 and express the result as a percentage.
- Step 6. Take the percentage obtained in step 5 from 100% and round to 2 decimal places: the result is the individual's **taxable income %**. However, if the result is less than zero, the individual's **taxable income %** is zero.

8A Special provision for certain recipients of pensions under the Veterans' Entitlements Act

- (1) In this clause:

Childcare Assistance (Fee Relief) Guidelines means the Childcare Assistance (Fee Relief) Guidelines in force under subsection 12A(1) of the *Child Care Act 1972* immediately before 1 July 2000.

ordinary taxable income % means taxable income % worked out in accordance with this Schedule (apart from this clause).

partner, in relation to an individual, means the person who:

- (a) was the partner of that individual immediately before 1 July 2000; and
 - (b) has continued, at all times on and after that day, to be the partner of the individual.
- (2) This clause applies to an individual in relation to an income year (the **relevant income year**) if all of the following paragraphs are satisfied in relation to the individual:
- (a) immediately before 1 July 2000, there was in force, under the Childcare Assistance (Fee Relief) Guidelines, an assessment that the individual or the individual's partner was eligible for child care assistance within the meaning of those guidelines;
 - (b) the individual or the individual's partner was receiving, immediately before 1 July 2000, and has continued, at all times on and after that day, to receive:
 - (i) a pension under Part II of the *Veterans' Entitlements Act 1986* payable to the individual or partner as a veteran; or
 - (ii) a pension under Part II of that Act payable to the individual or partner as the widow or widower of a deceased veteran; or
 - (iii) a pension under Part IV of that Act payable to the individual or partner as a member of the Forces or as a member of a Peacekeeping Force; or
 - (iv) a pension under Part IV of that Act payable to the individual or partner as the widow or widower of a deceased member of the Forces or as the widow or widower of a deceased member of a peacekeeping Force;
 - (c) neither the individual nor the individual's partner was receiving, immediately before 1 July 2000, or has received at any time on or after that day:
 - (i) a social security pension; or
 - (ii) a social security benefit; or
 - (iii) a service pension; or

Clause 8A

- (iv) income support supplement under Part IIIA of the *Veterans' Entitlements Act 1986*;
 - (d) a determination was in force under the *A New Tax System (Family Assistance) (Administration) Act 1999* during the income year that commenced on 1 July 2000 and every succeeding income year before the relevant income year, that the individual or the individual's partner was entitled to be paid child care benefit;
 - (e) the individual's adjusted taxable income for the purposes of this Act for the income year that commenced on 1 July 2000 and every succeeding income year has exceeded the lower income threshold in respect of that income year;
 - (f) the individual's ordinary taxable income % for a session of care provided to a child in an income year that commenced on or after 1 July 2000 (including the relevant income year) has never been equal to, or higher than, the individual's saved taxable income % for the session of care.
- (3) In spite of any other provision of this Schedule, the taxable income % of an individual to whom this clause applies for a session of care provided to a child in the relevant income year is the individual's saved taxable income % for that session.
- (4) The saved taxable income % of an individual for a session of care provided to a child is the lower of:
- (a) the individual's taxable income % for that session worked out in accordance with subclause (5); and
 - (b) the individual's taxable income % for that session calculated in accordance with subclause (6).
- (5) An individual's taxable income % for a session of care for the purposes of paragraph (4)(a) is the percentage worked out:
- (a) in accordance with this Schedule (apart from this clause); and
 - (b) as if neither the individual nor the individual's partner was receiving, in relation to any part of the income year in which the session of care is provided, a pension referred to in paragraph (2)(b).

- (6) An individual's taxable income % for a session of care for the purposes of paragraph (4)(b) is the percentage worked out:
- (a) in accordance with this Schedule (apart from this clause); and
 - (b) as if the amount of the individual's adjusted taxable income for the income year in which the session of care is provided equalled the amount of the income of the individual last taken into account for the purposes of the assessment referred to in paragraph (2)(a).

9 Income threshold

An individual's *income threshold* for a session of care of a particular kind provided to a child in an income year is worked out using the following table:

Weekly threshold			
	Number of children in care of that kind	Adjusted taxable income for income year exceeds upper income threshold?	Threshold
1	1	no	Lower income threshold
2	1	yes	Lower income threshold
3	2 or more	no	Lower income threshold
4	2 or more	yes	Upper income threshold

10 Taper %

The *taper* % for an individual for a session of care of a particular kind provided to a child in an income year is worked out using the following table:

Schedule 2 Child care benefit rate calculator**Part 4** Taxable income %

Clause 11

Taper %			
	Number of children in care of that kind	Adjusted taxable income for income year exceeds upper income threshold?	Taper %
1	1	No	10%
2	1	Yes	10%
3	2	No	15%
4	2	Yes	25%
5	3 or more	No	15%
6	3 or more	Yes	35%

11 Maximum weekly benefit

- (1) The *maximum weekly benefit* for an individual for a session of care of a particular kind provided to a child in an income year is worked out using the following table:

Maximum Weekly Benefit Table			
	Number of children in care of that kind	Adjusted taxable income for income year exceeds upper income threshold?	Maximum weekly benefit (MWB)
1	1	no	Standard hourly rate \times 50
2	1	yes	Standard hourly rate \times 50
3	2	no	$\left(\text{Standard hourly rate} \times 100 \right) + \11

Maximum Weekly Benefit Table

	Number of children in care of that kind	Adjusted taxable income for income year exceeds upper income threshold?	Maximum weekly benefit (MWB)
4	2	yes	$\left(\text{Item 3 MWB} \right) - \left(\text{Specific taper amount} \right)$
5	3	no	$\left(\text{Standard hourly rate} \times 150 \right) + \32
6	3	yes	$\left(\text{Item 5 MWB} \right) - \left(\text{Specific taper amount} \right)$
7	4 or more	no	$\left(\text{Item 5 MWB} \right) + \left(\text{Additional MWB} \right) + \left(\text{Additional loading} \right)$
8	4 or more	yes	$\left(\text{Item 7 MWB} \right) - \left(\text{Specific taper amount} \right)$

(2) In the table in subclause (1):

additional loading is one third of the amount, expressed in dollars, in item 5 of the table for each child in care of that kind after the third child.

additional MWB is item 1 of the table MWB for each child in care of that kind after the third child.

MWB means maximum weekly benefit.

Clause 11

specific taper amount is the amount that would be the weekly taper amount for an individual worked out under step 4 of the method statement in clause 8 if the individual's adjusted taxable income for the income year were the upper income threshold.

standard hourly rate is the amount specified in item 1 of the table in subclause 4(1); and

Schedule 3—Adjusted taxable income

Note: See section 3.

1 Adjusted taxable income relevant to family tax benefit, schoolkids bonus and child care benefit

An individual's adjusted taxable income is relevant to eligibility for, and the rate of, family tax benefit, schoolkids bonus and child care benefit.

2 Adjusted taxable income

- (1) For the purposes of this Act and subject to subclause (2), an individual's **adjusted taxable income** for a particular income year is the sum of the following amounts (**income components**):
 - (a) the individual's taxable income for that year;
 - (b) the individual's adjusted fringe benefits total for that year;
 - (c) the individual's target foreign income for that year;
 - (d) the individual's total net investment loss (within the meaning of the *Income Tax Assessment Act 1997*) for that year;
 - (e) the individual's tax free pension or benefit for that year;
 - (f) the individual's reportable superannuation contributions (within the meaning of the *Income Tax Assessment Act 1997*) for that year;less the amount of the individual's deductible child maintenance expenditure for that year.
- (2) If an individual dies before the end of a particular income year, the individual's adjusted taxable income for that year is to be calculated in accordance with the following formula:

Clause 3

$$\text{Income of individual to date of death} \times \frac{\text{Number of days in income year}}{\text{Number of days individual was alive during income year}}$$

where:

income of individual to date of death means the amount that would, but for the operation of this subclause, have been the amount of adjusted taxable income of the individual for the particular income year in which the individual died if, so far as that particular individual is concerned, that year had comprised only those days preceding the individual's death.

3 Adjusted taxable income of members of couple

- (1) For the purposes of this Act (other than Part 4 of Schedule 1), if an individual is a member of a couple, the individual's adjusted taxable income for an income year includes the adjusted taxable income for that year of the individual's partner.
- (2) For the purposes of Part 4 of Schedule 1, if an individual is a member of a couple, the individual's adjusted taxable income for an income year is:
 - (a) for the purposes of Subdivision AA of Division 1 of Part 4 of Schedule 1:
 - (i) the individual's adjusted taxable income for that year; or
 - (ii) the adjusted taxable income for that year of the individual's partner if it is more than the individual's adjusted taxable income for that year; and
 - (b) for the purposes of the other provisions of Part 4 of Schedule 1:
 - (i) the individual's adjusted taxable income for that year; or
 - (ii) the adjusted taxable income for that year of the individual's partner if it is less than the individual's adjusted taxable income for that year.

3A Working out adjusted taxable income in certain cases where individuals cease to be members of a couple

If:

- (a) an individual is a member of a couple with another individual (*partner A*) for a period or periods during an income year but not at the end of the income year; and
- (b) for any period during the income year while the individual was a member of that couple, the Secretary had determined the individual's entitlement to family assistance by way of family tax benefit or child care benefit on the basis that a particular amount was the individual's adjusted taxable income (the *current ATI amount*); and
- (c) that amount differs from the amount of the individual's adjusted taxable income as finally determined in respect of the income year by the Secretary (the *final ATI amount*); and
- (d) the individual's entitlement to family assistance of that kind, for the total period, or for the total of the periods, that the individual was a member of that couple, would be less if worked out using the final ATI amount than if worked out using the current ATI amount as determined from time to time; and
- (e) if the current ATI amount at any time was based on an estimate provided by the individual and is less than the final ATI amount:
 - (i) at the time when the estimate was provided—the individual did not know, and had no reason to suspect, that the estimate was incorrect; and
 - (ii) if, after the estimate was provided and before ceasing to be a member of the couple, the individual knew or had reason to suspect that the estimate was incorrect—the individual provided a revised estimate as soon as practicable after knowing or suspecting that the estimate was incorrect;

Clause 4

then, despite the final determination of that adjusted taxable income by the Secretary, the individual's adjusted taxable income during any period during the income year:

- (f) that the individual and partner A were a couple; and
 - (g) that a particular current ATI amount applied;
- is to be taken to be that particular current ATI amount.

4 Adjusted fringe benefits total

An individual's **adjusted fringe benefits total** for an income year is the amount worked out using the formula:

$$\text{Reportable fringe benefits total} \times \left(1 - \text{FBT rate}\right)$$

where:

FBT rate is the rate of tax set by the *Fringe Benefits Tax Act 1986* for the FBT year (as defined in the *Fringe Benefits Tax Assessment Act 1986*) beginning on the 1 April just before the start of the income year.

reportable fringe benefits total is the amount that the Secretary is satisfied is the individual's reportable fringe benefits total (as defined in the *Fringe Benefits Tax Assessment Act 1986*) for the income year.

5 Target foreign income

- (1) An individual's **target foreign income** for an income year is:
 - (a) the amount of the individual's foreign income (as defined in section 10A of the *Social Security Act 1991*) for the income year that is neither:
 - (i) taxable income; nor
 - (ii) received in the form of a fringe benefit (as defined in the *Fringe Benefits Tax Assessment Act 1986*, as it applies of its own force or because of the *Fringe Benefits Tax (Application to the Commonwealth) Act 1986*) in relation to the individual as an employee (as

defined in the *Fringe Benefits Tax Assessment Act 1986*) and a year of tax; and

- (b) any amount of income that is not covered by paragraph (a) that is exempt from tax under section 23AF or 23AG of the *Income Tax Assessment Act 1936*, reduced (but not below nil) by the total amount of losses and outgoings (except capital losses and outgoings) incurred by the individual in deriving that exempt income.
- (2) If it is necessary, for the purposes of this Act, to work out an amount of foreign income expressed in a foreign currency received in an income year, the amount in Australian currency is to be worked out using the market exchange rate for 1 July in that income year.
 - (3) If there is no market exchange rate for 1 July in the income year (for example, because of a national public holiday), the market exchange rate to be used is the market exchange rate that applied on the last working day immediately before that 1 July.
 - (4) For the purposes of this clause, the appropriate market exchange rate on a particular day for a foreign currency is:
 - (a) if there is an on-demand airmail buying rate for the currency available at the Commonwealth Bank of Australia at the start of business in Sydney on that day and the Secretary determines that it is appropriate to use that rate—that rate; or
 - (b) in any other case:
 - (i) if there is another rate of exchange for the currency, or there are other rates of exchange for the currency, available at the Commonwealth Bank of Australia at the start of business in Sydney on that day and the Secretary determines that it is appropriate to use the other rate or one of the other rates—the rate so determined; or
 - (ii) otherwise—a rate of exchange for the currency available from another source at the start of business in Sydney on that day that the Secretary determines it is appropriate to use.

7 Tax free pension or benefit

For the purposes of this Schedule, the following payments received in an income year are tax free pensions or benefits for that year:

- (a) a disability support pension under Part 2.3 of the *Social Security Act 1991*;
- (b) a wife pension under Part 2.4 of the *Social Security Act 1991*;
- (c) a carer payment under Part 2.5 of the *Social Security Act 1991*;
- (d) a pension under Part II of the *Veterans' Entitlements Act 1986* payable to a veteran;
- (da) a pension under Part IV of the *Veterans' Entitlements Act 1986* payable to a member of the Forces or a member of a Peacekeeping Force;
- (e) an invalidity service pension under Division 4 of Part III of the *Veterans' Entitlements Act 1986*;
- (f) a partner service pension under Division 5 of Part III of the *Veterans' Entitlements Act 1986*;
- (g) a pension under Part II of the *Veterans' Entitlements Act 1986* payable to the widow or widower of a deceased veteran;
- (ga) a pension under Part IV of the *Veterans' Entitlements Act 1986* payable to the widow or widower of a deceased member of the Forces or the widow or widower of a deceased member of a Peacekeeping Force;
- (h) income support supplement under Part IIIA of the *Veterans' Entitlements Act 1986*;
- (haa) Defence Force Income Support Allowance under Part VIIAB of the *Veterans' Entitlements Act 1986*;
- (ha) a Special Rate Disability Pension under Part 6 of Chapter 4 of the *Military Rehabilitation and Compensation Act 2004*;
- (hb) a payment of compensation under section 68, 71 or 75 of the *Military Rehabilitation and Compensation Act 2004*;
- (hc) a payment of the weekly amount mentioned in paragraph 234(1)(b) of the *Military Rehabilitation and Compensation Act 2004* (including a reduced weekly amount

- because of a choice under section 236 of that Act) or of a lump sum mentioned in subsection 236(5) of that Act;
- to the extent to which the payment:
- (i) is exempt from income tax; and
 - (j) is not a payment by way of bereavement payment, pharmaceutical allowance, rent assistance, language, literacy and numeracy supplement, remote area allowance or energy supplement; and
 - (k) if the payment is a payment under the *Social Security Act 1991*—does not include tax-exempt pension supplement (within the meaning of subsection 20A(6) of that Act); and
 - (l) if the payment is a payment under the *Veterans' Entitlements Act 1986*—does not include tax-exempt pension supplement (within the meaning of subsection 5GA(5) of that Act).

8 Deductible child maintenance expenditure

Deductible child maintenance expenditure

- (1) For the purposes of this Schedule, if an individual incurs an amount of child maintenance expenditure during an income year, 100% of the amount of the expenditure is the ***individual's deductible child maintenance expenditure*** in respect of that year.

Child maintenance expenditure

- (2) For the purposes of this clause, an individual incurs ***child maintenance expenditure*** if:
 - (a) the individual (the ***payer***) pays a payment (either one-off or periodic) or provides benefits; and
 - (b) the payment or benefits are paid or provided in respect of the payer's natural, adopted or relationship child; and
 - (c) the payment or benefits are paid or provided to another individual other than the payer's partner (if any) for the maintenance of the child.

Clause 8

Amount of child maintenance expenditure

- (3) For the purposes of this clause, if an individual incurs child maintenance expenditure, the amount of the child maintenance expenditure incurred by the individual is the amount of the payment paid or the value of the benefits to the individual who provided them.

Value of a benefit provided

- (4) For the purposes of subclause (3), the **value of a benefit**, in relation to the individual providing the benefit, has the meaning set out in subclauses (5) and (6).

Value of benefit where provider is a party to a child support agreement

- (5) If:
- (a) an individual providing a benefit is a party to a child support agreement under the *Child Support (Assessment) Act 1989*; and
 - (b) the agreement contains:
 - (i) non-periodic payment provisions (within the meaning of that Act) under which the individual is providing child support to another individual for a child; and
 - (ii) a statement that the annual rate of child support payable under any relevant administrative assessment is to be reduced by a specified amount that represents an annual value of the child support to be provided; and
 - (c) the individual provides the support;
- the value of the benefit provided by the individual is the specified amount.

Value of benefit where provider is not a party to a child support agreement

- (6) If an individual providing a benefit is not a party to a child support agreement under the *Child Support (Assessment) Act 1989*, the

value of the benefit provided by the individual is the cost of the benefit to the individual.

Schedule 4—Indexation and adjustment of amounts

Note: See section 85.

Part 1—Preliminary

1 Analysis of Schedule

This Schedule provides for:

- (a) the indexation, in line with CPI (Consumer Price Index) increases, of the amounts in column 1 of the table at the end of clause 3; and
- (c) the adjustment of other amounts in line with the increases in the amounts indexed under the *Social Security Act 1991*.

2 Indexed and adjusted amounts

The following table sets out:

- (a) each monetary amount that is to be indexed or adjusted under this Schedule; and
- (b) the abbreviation used in this Schedule for referring to that amount; and
- (c) the provision or provisions in which that amount is to be found.

Indexed and adjusted amounts			
	Column 1 Description of amount	Column 2 Abbreviation	Column 3 Provisions in which amount specified
1	FTB child rate (Part A— Method 1)	FTB child rate (A1)	[Schedule 1—clause 7— table—column 2—all amounts]

Indexed and adjusted amounts			
	Column 1 Description of amount	Column 2 Abbreviation	Column 3 Provisions in which amount specified
4	Rent threshold rate for rent assistance for family tax benefit (Part A—Methods 1 and 3)	FTB RA rent threshold (A1 and A3)	[Schedule 1—subparagraphs 38C(1)(f)(i), (ii), (iii) and (iv)] [Schedule 1—subparagraphs 38C(1)(fa)(i), (ii), (iii) and (iv)] [Schedule 1—clause 38D—table—column 2—all amounts] [Schedule 1—clause 38E—table—column 2—all amounts]
5	Maximum rent assistance for family tax benefit (Part A—Methods 1 and 3)	FTB RA maximum (A1 and A3)	[Schedule 1—clause 38D—table—column 3—all amounts] [Schedule 1—clause 38E—table—column 3—all amounts]
6	FTB child rate (Part A—Method 2)	FTB child rate (A2)	[Schedule 1—subclause 26(2)]
7	Large family supplement formula component for family tax benefit (Part A)	FTB LFS (A)	[Schedule 1—clause 35—the amount in the formula]
7A	Newborn supplement for family tax benefit (Part A)	newborn supplement	[Schedule 1—paragraphs 35B(1)(a), (b), (c) and (d) and subclauses 35B(2), (3) and (4)—the dollar amount in the formula]
7B	Upfront payment of family tax benefit	newborn upfront payment	subsections 58AA(1) and (1A)
8	Multiple birth allowance for family tax benefit (Part A)	FTB MBA (A)	[Schedule 1—clause 37—paragraphs (a) and (b)]

Schedule 4 Indexation and adjustment of amounts
Part 1 Preliminary

Clause 2

Indexed and adjusted amounts			
	Column 1 Description of amount	Column 2 Abbreviation	Column 3 Provisions in which amount specified
8A	FTB gross supplement amount for family tax benefit (Part A)	FTB gross supplement amount (A)	[Schedule 1—subclause 38A(3)]
9	Standard rate of family tax benefit (Part B)	FTB standard rate (B)	[Schedule 1—clause 30—table—column 2—all amounts]
9A	FTB (B) gross supplement amount for family tax benefit (Part B)	FTB gross supplement amount (B)	[Schedule 1—subclause 31A(2)]
10	Standard rate of family tax benefit payable to an approved care organisation	FTB standard ACO rate	[subsection 58(2A)]
11	Basic higher income free area for family tax benefit (Part A)	FTB basic HIFA (A)	[Schedule 1—clause 2—table—column 1]
13	Income free area for family tax benefit (Part A—Methods 1 and 3)	FTB free area (A1 and A3)	[Schedule 1—clause 38N]
14	Income free area for family tax benefit (Part B)	FTB free area (B)	[Schedule 1—clause 33]
15	Standard basic maintenance income free area for family tax benefit (Part A—Method 1)	FTB basic MIFA (A1)	[Schedule 1—clause 22—table—column 2—items 1 and 3]
16	Double basic maintenance income free area for family tax benefit (Part A—Method 1)	FTB double basic MIFA (A1)	[Schedule 1—clause 22—table—column 2—item 2]
17	Additional maintenance income free area for family tax benefit (Part A—Method	FTB additional MIFA (A1)	[Schedule 1—clause 22—table—column 3—all amounts]

Indexed and adjusted amounts			
	Column 1 Description of amount	Column 2 Abbreviation	Column 3 Provisions in which amount specified
	1)		
17AA	Income limit for family tax benefit (Part B)	FTB income limit (B)	[Schedule 1—subclause 28B(1)]
17AB	primary school amount for schoolkids bonus	PSA for schoolkids bonus	[subsection 65A(1)]
17AC	secondary school amount for schoolkids bonus	SSA for schoolkids bonus	[subsection 65A(2)]
17AD	Income limit for stillborn baby payment	stillborn baby payment income limit	[paragraph 36(1)(e)]
18	Standard hourly rate of child care benefit for care other than: (a) non-standard hours family day care; or (b) non-standard hours in-home care; or (c) part-time family day care; or (d) part-time in-home care	CCB standard hourly rate	[Schedule 2—subclause 4(1)—table—item 1]
19	Lower income threshold for child care benefit	CCB lower income threshold	[Schedule 2—subclause 6(2)]
20	Upper income threshold for child care benefit	CCB upper income threshold	[Schedule 2—subclause 6(3)]
20A	Multiple child loadings for child care benefit	CCB multiple child loadings	[Schedule 2—subclause 11(1)—table—items 3 and 5—both amounts expressed in dollars]
21	Minimum hourly amount for child care benefit	CCB minimum hourly amount	[subsection 83(1)]
22	Child care rebate limit	CCR limit	[section 84F]

Part 2—Indexation

3 CPI Indexation Table

- (1) An amount referred to in the following table is to be indexed under this Part on each indexation day for the amount, using the reference quarter and base quarter for the amount and indexation day and rounding off to the nearest multiple of the rounding amount:

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
1	FTB child rate (A1)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$3.65
4	FTB RA maximum (A1 and A3)	(a) 20 March (b) 20 September	(a) December (b) June	highest June or December quarter before reference quarter (but not earlier than June quarter 1979)	\$3.65

Clause 3

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
5	FTB RA rent threshold (A1 and A3)	(a) 20 March (b) 20 September	(a) December (b) June	highest June or December quarter before reference quarter (but not earlier than June quarter 1979)	\$3.65
6	FTB child rate (A2)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$3.65
7	FTB LFS (A)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$3.65

Schedule 4 Indexation and adjustment of amounts
Part 2 Indexation

Clause 3

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
7A	newborn supplement	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2012)	\$0.91
7B	newborn upfront payment	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2012)	\$1.00
8	FTB MBA (A)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$3.65

Clause 3

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
8A	FTB gross supplement amount (A)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2002)	\$3.65
9	FTB standard rate (B)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$3.65
9A	FTB gross supplement amount (B)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2004)	\$3.65

Schedule 4 Indexation and adjustment of amounts
Part 2 Indexation

Clause 3

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
10	FTB standard ACO rate	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$3.65
11	FTB basic HIFA (A)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$73.00
13	FTB free area (A1 and A3)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2005)	\$73.00
14	FTB free area (B)	1 July	December	highest December quarter before reference	\$73.00

Clause 3

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
				quarter (but not earlier than December quarter 2003)	
15	FTB basic MIFA (A1)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$10.95
16	FTB double basic MIFA (A1)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$21.90
17	FTB additional MIFA (A1)	1 July	December	highest December quarter before reference quarter (but not earlier than December	\$3.65

Schedule 4 Indexation and adjustment of amounts
Part 2 Indexation

Clause 3

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
				quarter 1999)	
17AA	FTB income limit (B)	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2007)	\$1.00
17AB	PSA for schoolkids bonus	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2012)	\$1.00
17AC	SSA for schoolkids bonus	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2012)	\$1.00

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
17AD	stillborn baby payment income limit	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2015)	\$1.00
18	CCB standard hourly rate	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$0.01
19	CCB lower income threshold	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$73.00
20	CCB upper income threshold	1 July	December	highest December quarter before reference	\$1.00

Schedule 4 Indexation and adjustment of amounts
Part 2 Indexation

Clause 3

CPI indexation					
	Column 1 Amount	Column 2 Indexation day(s)	Column 3 Reference quarter (most recent before indexation day)	Column 4 Base quarter	Column 5 Rounding base
				quarter (but not earlier than December quarter 1999)	
20A	CCB multiple child loadings	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	\$0.01
21	CCB minimum hourly amount	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2007)	\$0.001
22	CCR limit	1 July	December	highest December quarter before reference quarter (but not earlier than December	\$1.00

Clause 3

CPI indexation				
Column 1	Column 2	Column 3	Column 4	Column 5
Amount	Indexation day(s)	Reference quarter (most recent before indexation day)	Base quarter	Rounding base
quarter 2007)				

Highest quarter

- (2) A reference in the table in subclause (1) to the highest of a group of quarters is a reference to the quarter in that group that has the highest index number.

Indexation of FTB gross supplement amount (B) for 2006-2007 income year and later income years

- (3) The first indexation under subclause (1) of the FTB gross supplement amount (B), after the indexation of that amount under clause 3A, is to take place on 1 July 2006.

First indexation of stillborn baby payment income limit

- (4A) The first indexation under subclause (1) of the stillborn baby payment income limit is to take place on 1 July 2017.

No indexation of CCB standard hourly rate and CCB minimum hourly rate on 1 July 2007

- (5) The CCB standard hourly rate and the CCB minimum hourly rate are not to be indexed on 1 July 2007.

First indexation of CCB minimum hourly amount

- (5A) The first indexation of the CCB minimum hourly amount is to take place on 1 July 2009.

Clause 3

First indexation of CCR limit

- (6) The first indexation of the CCR limit is to take place on 1 July 2009.

No indexation of CCR limit for certain years

- (6A) The indexation of the CCR limit that occurred on 1 July 2011 has no effect.
- (6B) The CCR limit is not to be indexed on 1 July 2012, 1 July 2013, 1 July 2014, 1 July 2015 and 1 July 2016.

Note: Indexation of the CCR limit resumes on 1 July 2017.

- (6C) For the purposes of working out the indexed amount for the CCR limit on 1 July 2017, the current figure for the CCR limit immediately before that day is taken to be \$7,500.

No indexation of certain income limits for certain years

- (7) The FTB basic HIFA (A) and the FTB income limit (B) are not to be indexed on 1 July 2009, 1 July 2010, 1 July 2011, 1 July 2012, 1 July 2013, 1 July 2014, 1 July 2015 and 1 July 2016.

No indexation of FTB gross supplement amount (A) and (B) for certain years

- (8) The FTB gross supplement amount (A) and the FTB gross supplement amount (B) are not to be indexed on 1 July 2011, 1 July 2012, 1 July 2013, 1 July 2014, 1 July 2015 and 1 July 2016.

First indexation of newborn supplement and newborn upfront payment

- (9) The first indexation under subclause (1) of the newborn supplement and the newborn upfront payment is to take place on 1 July 2014.

**3A One-off 6-month indexation of FTB gross supplement amount
(B) for 2005-2006 income year**

The FTB gross supplement amount (B) is to be indexed under this Part on the indexation day, using the reference quarter, base quarter and indexation day and rounding off to the nearest multiple of the rounding base, where:

base quarter means June quarter 2004.

indexation day means 1 July 2005.

reference quarter means December quarter 2004.

rounding base means \$3.65.

4 Indexation of amounts

- (1) If an amount is to be indexed under this Part on an indexation day, this Act has effect as if the indexed amount were substituted for that amount on that day.
- (2) This is how to work out the indexed amount for an amount that is to be indexed under this Part on an indexation day:

Method statement

- Step 1. Use clause 5 to work out the indexation factor for the amount on the indexation day.
- Step 2. Work out the current figure for the amount immediately before the indexation day.
- Step 3. Multiply the current figure by the indexation factor: the result is the *provisional indexed amount*.
- Step 4. Use clause 6 to round off the provisional indexed amount: the result is the indexed amount.

Clause 5

5 Indexation factor

- (1) Subject to subclauses (2) and (3) and clauses 10 and 11, the indexation factor for an amount that is to be indexed under this Part on an indexation day is:

$$\frac{\text{Index number for most recent reference quarter}}{\text{Index number for base quarter}}$$

worked out to 3 decimal places.

- (2) If an indexation factor worked out under subclause (1) would, if it were worked out to 4 decimal places, end in a number that is greater than 4, the indexation factor is to be increased by 0.001.
- (3) If an indexation factor worked out under subclauses (1) and (2) would be less than 1, the indexation factor is to be increased to 1.
- (4) Subject to subclause (5), if at any time (whether before or after the commencement of this clause), the Australian Statistician publishes an index number for a quarter in substitution for an index number previously published by the Australian Statistician for that quarter, the publication of the later index number is to be disregarded for the purposes of this clause.
- (5) If at any time (whether before or after the commencement of this clause) the Australian Statistician changes the reference base for the Consumer Price Index, regard is to be had, for the purposes of applying this clause after the change takes place, only to index numbers published in terms of the new reference base.

6 Rounding off indexed amounts

- (1) If a provisional indexed amount is a multiple of the rounding base, the provisional indexed amount becomes the indexed amount.
- (2) If a provisional indexed amount is not a multiple of the rounding base, the indexed amount is the provisional indexed amount rounded up or down to the nearest multiple of the rounding base.

- (3) If a provisional indexed amount is not a multiple of the rounding base but is a multiple of half the rounding base, the indexed amount is the provisional indexed amount rounded up to the nearest multiple of the rounding base.

Part 4—Transitional indexation provisions

9 Adjustment of amounts following 10% increase to maximum rent assistance amounts

- (1) This clause applies to modify the way an amount specified in column 3 of the table in clause 14 or 14A of Schedule 1 (the ***maximum rent assistance amount***) is indexed under Part 2 of this Schedule for a limited period after 19 March 2001.

Method statement

- Step 1. Work out the current figure for the maximum rent assistance amount on 19 March 2001.
- Step 2. Multiply the current figure by 0.02. The result is the ***provisional overall adjustment amount***.
- Step 3. Round off the provisional overall adjustment amount in accordance with subclauses (2) to (4). The result is the ***overall adjustment amount***.
- Step 4. For the first indexation day for the maximum rent assistance amount that occurs after 19 March 2001, subtract the current figure for the amount from the indexed amount (arrived at using the method statement in subclause 4(2)). The result (which could be zero) is the ***first indexation increase amount***.
- Step 5. Compare the overall adjustment amount with the first indexation increase amount. If the overall adjustment amount is equal to or less than the first indexation increase amount, go to step 6. If the overall adjustment amount is greater than the first indexation increase amount, go to step 7.

- Step 6. Subtract the overall adjustment amount from the indexed amount referred to in step 4. The result is taken to be the indexed amount for the purposes of step 4 of the method statement in subclause 4(2) and this clause has no further application in relation to the maximum rent assistance amount.
- Step 7. The indexed amount for the purposes of step 4 of the method statement in subclause 4(2) is taken to be equal to the current figure worked out under step 2 of that method statement. Go to step 8.
- Step 8. For the second indexation day for the maximum rent assistance amount that occurs after 19 March 2001, subtract the first indexation increase amount from the overall adjustment amount. The result is the ***remaining adjustment amount***.
- Step 9. Subtract the current figure for the maximum rent assistance amount from the indexed amount (arrived at using the method statement in subclause 4(2)). The result (which could be zero) is the ***second indexation increase amount***.
- Step 10. Compare the remaining adjustment amount with the second indexation increase amount. If the remaining adjustment amount is equal to or less than the second indexation increase amount, go to step 11. If the remaining adjustment amount is greater than the second indexation increase amount, go to step 12.
- Step 11. Subtract the remaining adjustment amount from the indexed amount. The result is taken to be the indexed amount for the purposes of step 4 of the method statement in subclause 4(2) and this clause has no further application in relation to the maximum rent assistance amount.

Clause 10

- Step 12. The indexed amount for the purposes of step 4 of the method statement in subclause 4(2) is taken to be equal to the current figure worked out under step 2 of that method statement. Go to step 13.
- Step 13. Repeat the method set out in steps 8 to 12 in relation to the third indexation day and to subsequent indexation days until the remaining adjustment amount is zero.

Rounding of provisional overall adjustment amounts

- (2) If a provisional overall adjustment amount is a multiple of the rounding base for the maximum rent assistance amount (see column 5 of item 4 of the CPI Indexation Table in subclause 3(1)), the provisional overall adjustment amount is the overall adjustment amount.
- (3) If a provisional overall adjustment amount is not a multiple of the rounding base, the overall adjustment amount is the provisional overall adjustment amount rounded up or down to the nearest multiple of the rounding base.
- (4) If a provisional overall adjustment amount is not a multiple of the rounding base, but is a multiple of half the rounding base, the overall adjustment amount is the provisional overall adjustment amount rounded up to the nearest multiple of the rounding base.

10 Adjustment of indexation factor for certain amounts on and after 1 July 2013

- (1) This clause applies to the following amounts:
 - (a) FTB child rate (A1);
 - (b) FTB child rate (A2);
 - (c) FTB standard rate (B);
 - (d) FTB standard ACO rate.

- (2) For each amount to which this clause applies, the indexation factor, worked out under clause 5 for each indexation day that is on or after 1 July 2013, is to be reduced by the brought forward indexation amount, but not below 1.
- (3) In this clause:

brought forward indexation amount, in relation to an indexation day, means 0.007 less any reduction made under this clause for a previous indexation day.

Note: Once the brought forward indexation amount becomes zero, there will be no further reduction of the indexation factor.

Example: Assume that the indexation factor worked out under clause 5 on 1 July 2013 is 1.004. The brought forward indexation amount in relation to 1 July 2013 is 0.007 (as there has been no previous reduction). That indexation factor is reduced to 1 on 1 July 2013.

Further assume that on 1 July 2014 the indexation factor is 1.010. The brought forward indexation amount in relation to 1 July 2014 is 0.003. That indexation factor is reduced to 1.007 on 1 July 2014.

The brought forward indexation amount in relation to later indexation days is now zero so there is no further reduction of the indexation factor.

11 Adjustment of indexation factor for certain amounts on and after 1 July 2014

- (1) This clause applies to the following amounts:
- (a) FTB gross supplement amount (A);
 - (b) FTB gross supplement amount (B).
- (2) For each amount to which this clause applies, the indexation factor, worked out under clause 5 for each indexation day (a ***reduction day***) that is on or after 1 July 2014, is to be reduced by the brought forward indexation amount, but not below 1.
- (3) In this clause:

brought forward indexation amount, in relation to a reduction day, means 0.007 less:

Schedule 4 Indexation and adjustment of amounts
Part 4 Transitional indexation provisions

Clause 11

- (a) any reduction made under subclause 10(2) on 1 July 2013;
and
- (b) any reduction made under this clause for a previous reduction day.

Note: Once the brought forward indexation amount becomes zero, there will be no further reduction of the indexation factor.

Example: Assume that the indexation factor worked out under clause 5 on 1 July 2014 is 1.010 and that there was a reduction of 0.004 under subclause 10(2) on 1 July 2013.

The brought forward indexation amount in relation to 1 July 2014 is 0.003. The indexation factor worked out under clause 5 on 1 July 2014 is reduced to 1.007.

The brought forward indexation amount in relation to later reduction days is now zero so there is no further reduction of the indexation factor.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnotes about misdescribed amendments and other matters are included in a compilation only as necessary.

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

A = Act	o = order(s)
ad = added or inserted	Ord = Ordinance
am = amended	orig = original
amdt = amendment	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
c = clause(s)	pres = present
C[x] = Compilation No. x	prev = previous
Ch = Chapter(s)	(prev...) = previously
def = definition(s)	Pt = Part(s)
Dict = Dictionary	r = regulation(s)/rule(s)
disallowed = disallowed by Parliament	Reg = Regulation/Regulations
Div = Division(s)	reloc = relocated
exp = expires/expired or ceases/ceased to have effect	renum = renumbered
F = Federal Register of Legislative Instruments	rep = repealed
gaz = gazette	rs = repealed and substituted
LI = Legislative Instrument	s = section(s)/subsection(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
(md) = misdescribed amendment can be given effect	Sdiv = Subdivision(s)
(md not incorp) = misdescribed amendment cannot be given effect	SLI = Select Legislative Instrument
mod = modified/modification	SR = Statutory Rules
No. = Number(s)	Sub-Ch = Sub-Chapter(s)
	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Family Assistance) Act 1999	80, 1999	8 July 1999	1 July 2000	
A New Tax System (Compensation Measures Legislation Amendment) Act 1999	68, 1999	8 July 1999	Schedule 4: (a)	—
as amended by Compensation Measures Legislation Amendment (Rent Assistance Increase) Act 2000	93, 2000	30 June 2000	Schedule 1 (item 5): (aa)	—
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999	83, 1999	8 July 1999	Schedule 2: (b)	—
A New Tax System (Family Assistance and Related Measures) Act 2000	45, 2000	3 May 2000	Schedule 1: (c) Schedules 5 and 6: (c)	Sch. 5 and Sch. 6
Social Security and Veterans' Entitlements Legislation Amendment (Miscellaneous Matters) Act 2000	94, 2000	30 June 2000	Schedule 8: 20 Sept 2000 (d)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family and Community Services (2000 Budget and Related Measures) Act 2000	138, 2000	24 Nov 2000	Schedule 2 (items 1–6): 1 Jan 2001 (<i>e</i>)	—
Family Law Amendment Act 2000	143, 2000	29 Nov 2000	Schedule 3 (items 1A–1D): 27 Dec 2000 (<i>f</i>)	—
Family and Community Services Legislation Amendment (New Zealand Citizens) Act 2001	18, 2001	30 Mar 2001	Schedule 2 (items 1–12): Royal Assent (<i>g</i>)	—
Child Support Legislation Amendment Act 2001	75, 2001	30 June 2001	Schedule 1A (items 18–21): 1 Dec 2001 (<i>h</i>) Schedule 4: 1 July 2001 (<i>h</i>)	—
Family and Community Services Legislation Amendment Act 2003	30, 2003	15 Apr 2003	s. 4 and Schedule 2 (items 1–13): Royal Assent Schedule 2 (items 52–71): (<i>i</i>) Schedule 2 (items 73–82) and Schedule 2A: 1 July 2000	s. 4
Family and Community Services Legislation Amendment (Australians Working Together and other 2001 Budget Measures) Act 2003	35, 2003	24 Apr 2003	Schedules 1, 1A, 2, 4, 5 and 6: 20 Sept 2003 Schedule 3: 22 May 2003 Remainder: Royal Assent	s. 4 (rep. by 154, 2005, Sch. 23 (item 6))

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Family and Community Services and Veterans' Affairs Legislation Amendment (2003 Budget and Other Measures) Act 2003	122, 2003	5 Dec 2003	Schedule 7 (item 2): (j)	—
Employment and Workplace Relations Legislation Amendment (Welfare to Work and Other Measures) Act 2005	154, 2005	14 Dec 2005	Schedule 23 (item 6): Royal Assent	—
Family and Community Services and Veterans' Affairs Legislation Amendment (2003 Budget and Other Measures) Act 2003	122, 2003	5 Dec 2003	Schedule 6 (items 1– 6): 1 July 2004	Sch. 6 (item 6)
Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004	52, 2004	27 Apr 2004	Schedule 3 (item 8): 1 July 2004 (<i>see s. 2</i>)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance Legislation Amendment (More Help for Families—Increased Payments) Act 2004	59, 2004	26 May 2004	Schedule 1 (items 1–8, 11), Schedule 2 (items 1–11, 43–48), Schedules 3 and 4: 1 July 2004 Schedule 2 (items 49, 50): 1 July 2006 (<i>see Gazette</i> 2007, No. S33) Schedule 2 (items 51, 52): 1 July 2008 Schedule 2 (items 53, 54): (<i>k</i>)	Sch. 1 (item 11), Sch. 2 (items 3, 8, 44, 46, 48, 50, 52), Sch. 3 (item 3) and Sch. 4 (items 3, 4)
Family Assistance Legislation Amendment (More Help for Families—One-off Payments) Act 2004	60, 2004	26 May 2004	26 May 2004	Sch. 3 (item 1 (am. by 108, 2006, Sch. 8 (items 94, 95)))
as amended by Social Security and Family Assistance Legislation Amendment (Miscellaneous Measures) Act 2006	108, 2006	27 Sept 2006	Schedule 8 (items 94, 95): Royal Assent	—
Veterans' Entitlements (Clarke Review) Act 2004	100, 2004	30 June 2004	Schedule 2 (items 29, 30, 43(2)): 20 Sept 2004	Sch. 2 (item 43(2))
Family and Community Services and Veterans' Affairs Legislation Amendment (2004 Election Commitments) Act 2004	132, 2004	8 Dec 2004	Schedule 4 (items 1–13, 44): 1 Jan 2005	Sch. 4 (item 44)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance Legislation Amendment (Adjustment of Certain FTB Child Rates) Act 2005	11, 2005	22 Feb 2005	Schedule 1: <i>(l)</i> Remainder: Royal Assent	Sch. 1 (item 4)
Family and Community Services and Veterans' Affairs Legislation Amendment (Further 2004 Election Commitments and Other Measures) Act 2005	29, 2005	21 Mar 2005	Schedule 1: 1 Jan 2005 Schedule 2: 1 July 2005 Remainder: Royal Assent	Sch. 1 (item 10) and Sch. 2 (item 6)
Family and Community Services Legislation Amendment (Family Assistance and Related Measures) Act 2005	61, 2005	26 June 2005	Schedule 1 (items 1–9, 12), Schedule 2 (items 1, 2, 4–6), Schedule 3 (items 2, 3) and Schedule 4 (items 1–5, 26): 1 July 2005 Schedule 2 (item 7) and Schedule 3 (item 1): Royal Assent Schedule 3 (item 4): 1 Jan 2005	Sch. 1 (item 12), Sch. 2 (items 4–7), Sch. 3 (item 3) and Sch. 4 (item 26)
Statute Law Revision Act 2005	100, 2005	6 July 2005	Schedule 1 (item 6): Royal Assent	—
Family and Community Services Legislation Amendment (Welfare to Work) Act 2005	150, 2005	14 Dec 2005	Schedule 1 (items 1–8, 17) and Schedule 2 (items 1–14, 35): Royal Assent	Sch. 1 (item 17) and Sch. 2 (item 35)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance, Social Security and Veterans' Affairs Legislation Amendment (2005 Budget and Other Measures) Act 2006	36, 2006	3 May 2006	Schedule 1: <i>(m)</i> Schedule 3: 1 July 2005 Schedule 7 (items 1, 7): 4 May 2006	Sch. 3 (item 3) and Sch. 7 (item 7) Sch. 1 (items 3, 4) (rep. by 82, 2006, Sch. 1 (item 5))
as amended by				
Families, Community Services and Indigenous Affairs and Other Legislation (2006 Budget and Other Measures) Act 2006	82, 2006	30 June 2006	Schedule 1 (item 5): Royal Assent	—
Family Law Amendment (Shared Parental Responsibility) Act 2006	46, 2006	22 May 2006	Schedule 9 (item 1): 1 July 2006	—
as amended by				
Statute Law Revision Act 2007	8, 2007	15 Mar 2007	Schedule 2 (item 9): <i>(ma)</i>	—
Employment and Workplace Relations Legislation Amendment (Welfare to Work and Other Measures) (Consequential Amendments) Act 2006	64, 2006	22 June 2006	Schedule 14 (items 1–3): 1 July 2006	—
Families, Community Services and Indigenous Affairs and Other Legislation (2006 Budget and Other Measures) Act 2006	82, 2006	30 June 2006	Schedule 1 (items 1–4), Schedules 2, 5 and 9: 1 July 2006 Schedule 12 (items 1, 2): <i>(n)</i>	Sch. 1 (items 3, 4), Sch. 5 (items 9, 10) and Sch. 9 (item 8)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Family Assistance Legislation Amendment (Miscellaneous Measures) Act 2006	108, 2006	27 Sept 2006	Schedule 1 and Schedule 8 (items 1– 39): Royal Assent	Sch. 1 (item 9)
Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006	146, 2006	6 Dec 2006	Schedule 2 (items 1, 2, 116) and Schedule 8 (items 1–5, 7–13, 15– 19, 21–91, 145, 146, 147(1)–(3), 148–157): 1 July 2008 Schedule 5 (items 73, 74(1)–(5), 75(1)–(5), 76) and Schedule 8 (items 6, 14, 20): Royal Assent Schedule 5 (item 30): (<i>o</i>) Schedule 5 (items 59– 63): (<i>o</i>)	Sch. 2 (item 116), Sch. 5 (items 74(1), 74(3)–(5), 75(1)– (5), 76) and Sch. 8 (items 145, 146, 147(1)–(3), 157) Sch. 5 (item 73) (rs. by 63, 2008, Sch. 6 (item 16)) Sch. 5 (item 73A) (ad. by 63, 2008, Sch. 6 (item 16)) Sch. 5 (item 74(2)) (am. by 63, 2008, Sch. 6 (item 17))
as amended by Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2008 Budget and Other Measures) Act 2008	63, 2008	30 June 2008	Schedule 6 (items 16, 17): (<i>r</i>)	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Support Reform Consolidation and Other Measures) Act 2007	82, 2007	21 June 2007	Schedule 1 (item 102): (p) Schedule 5 (items 1–4, 23): (p) Schedule 5 (items 5– 14): (p) Schedule 5 (items 15– 22), Schedule 6 (items 1, 7–24, 37) and Schedule 7 (items 1, 2): 1 July 2007 Schedule 7 (item 3): (p)	Sch. 5 (items 6, 8, 14, 22), Sch. 6 (items 7, 10, 37) and Sch. 7 (item 2)
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Care and Other 2007 Budget Measures) Act 2007	113, 2007	28 June 2007	Schedule 1 (items 1– 11, 23, 24): 1 July 2007	Sch. 1 (items 23, 24)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance Legislation Amendment (Child Care Management System and Other Measures) Act 2007	118, 2007	28 June 2007	Schedule 1: (q) Schedule 2: 1 July 2007 Schedule 3: 29 June 2007 Remainder: Royal Assent	Sch. 1 (items 91, 92, 94–96, 97, 98–101) Sch. 1 (item 93) (am. by 34, 2010, Sch. 5 (item 1)) Sch. 1 (item 96A) (ad. by 34, 2010, Sch. 5 (item 2); am. by 34, 2010, Sch. 5 (item 4)) Sch. 1 (item 97B) (ad. by 34, 2010, Sch. 5 (item 3); am. by 34, 2010, Sch. 5 (item 5) (as am. by 79, 2011, Sch. 1 (item 35))); am. by 34, 2010, Sch. 5 (items 6, 7)) Sch. 1 (item 97C) (ad. by 34, 2010, Sch. 1 (item 29); am. by 25, 2011, Sch. 2 (item 15); am. by 79, 2011, Sch. 1 (item 33))
Family Assistance Legislation Amendment (Child Care Management System and Other Measures) Act 2007—continued				Sch. 1 (item 102) (ad. by 34, 2010, Sch. 6 (item 1))

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Family Assistance Legislation Amendment (Child Care) Act 2010	34, 2010	13 Apr 2010	Schedule 1 (item 29) and Schedule 5 (item 8): Royal Assent Schedule 5 (items 1–3): 29 June 2007 Schedule 5 (items 4–7): 16 May 2009 Schedule 6: 14 Apr 2010	Sch. 5 (item 8) and Sch. 6 (item 2)
as amended by				
Family Assistance and Other Legislation Amendment (Child Care and Other Measures) Act 2011	79, 2011	25 July 2011	Schedule 1 (item 35): <i>(qaa)</i>	—
Family Assistance Legislation Amendment (Child Care Rebate) Act 2011	25, 2011	21 Apr 2011	Schedule 2 (item 15): <i>(qa)</i> Schedule 3 (item 9): <i>(qa)</i>	s. 2(1) (item 28) (rs. by 91, 2011, Sch. 2 (item 2)) s. 2(1) (items 29–32) (ad. by 91, 2011, Sch. 2 (item 2))
as amended by				
Social Security and Other Legislation Amendment (Miscellaneous Measures) Act 2011	91, 2011	4 Aug 2011	Schedule 2 (item 2): <i>(qb)</i>	—
Family Assistance and Other Legislation Amendment (Child Care and Other Measures) Act 2011	79, 2011	25 July 2011	Schedule 1 (item 33): 26 July 2011	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Other Legislation Amendment (Welfare Payment Reform) Act 2007	130, 2007	17 Aug 2007	18 Aug 2007	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Further 2007 Budget Measures) Act 2007	183, 2007	28 Sept 2007	1 Jan 2008	Sch. 5 (item 5)
Family Assistance Legislation Amendment (Child Care Budget and Other Measures) Act 2008	53, 2008	25 June 2008	Schedule 1 (items 1– 13, 63): 7 July 2008 Schedule 2 (items 1– 12, 32–40) and Schedule 5 (item 5): 1 July 2008 Schedule 5 (items 1–4, 27, 28): Royal Assent	Sch. 1 (item 63), Sch. 2 (items 5, 32–35, 36(1), 37–40) and Sch. 5 (items 27, 28) Sch. 2 (item 36(2)) (am. by 50, 2009, Sch. 1 (items 15, 39))
as amended by				
Family Assistance Legislation Amendment (Child Care) Act 2009	50, 2009	24 June 2009	Schedule 1 (items 15, 39): Royal Assent	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2008 Budget and Other Measures) Act 2008	63, 2008	30 June 2008	s. 4 and Schedule 6 (item 6): Royal Assent Schedule 1 (items 1–7) and Schedule 2 (items 35, 36): 1 July 2008 Schedule 2 (items 1–15, 22, 23, 37–42, 44): 1 Jan 2009 Schedule 6 (items 1–5, 7–9, 9A–9C): (r)	s. 4, Sch. 1 (item 7), Sch. 2 (item 36) and Sch. 6 (item 9C) Sch 2 (item 22(1)) (am by 70, 2013, Sch 3 (items 42–44)) Sch 2 (item 44) (am by 70, 2013, Sch 3 (item 46))
as amended by				
Family Assistance and Other Legislation Amendment Act 2013	70, 2013	27 June 2013	Sch 3 (items 42–44, 46, 57): 28 June 2013	Sch 3 (item 57)
Family Law Amendment (De Facto Financial Matters and Other Measures) Act 2008	115, 2008	21 Nov 2008	Schedule 2 (items 1–3): 1 Mar 2009	—
Social Security and Other Legislation Amendment (Economic Security Strategy) Act 2008	131, 2008	1 Dec 2008	Schedule 3 (items 1–4) and Schedule 4: Royal Assent	Sch. 4
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Further 2008 Budget and Other Measures) Act 2008	143, 2008	9 Dec 2008	Schedule 1 (items 1, 2, 4–9, 12, 13, 14(1), (2)): 1 Jan 2009 Schedule 1 (item 3): (s)	Sch. 1 (items 12, 13, 14(1), (2))

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Same-Sex Relationships (Equal Treatment in Commonwealth Laws— General Law Reform) Act 2008	144, 2008	9 Dec 2008	Schedule 6 (items 11, 12, 17–20): 1 July 2009	—
Social Security and Veterans' Entitlements Legislation Amendment (Schooling Requirements) Act 2008	149, 2008	11 Dec 2008	Schedule 1 (items 1, 2, 34): Royal Assent	Sch. 2 (item 34)
Household Stimulus Package Act (No. 2) 2009	4, 2009	18 Feb 2009	Schedule 3 (items 1– 3) and Schedule 4: Royal Assent	Sch. 4
Tax Laws Amendment (2009 Measures No. 1) Act 2009	27, 2009	26 Mar 2009	Schedule 3 (items 19– 21, 102(1), (2)(a)): 27 Mar 2009	Sch. 3 (item 102(1), (2)(a))
Social Security and Family Assistance Legislation Amendment (2009 Budget Measures) Act 2009	35, 2009	27 May 2009	Schedule 2: 30 June 2009	—
Family Assistance and Other Legislation Amendment (2008 Budget and Other Measures) Act 2009	48, 2009	24 June 2009	Schedule 1 (items 1, 13): 1 July 2009	Sch. 1 (item 13)
Family Assistance Legislation Amendment (Child Care) Act 2009	50, 2009	24 June 2009	Schedule 1 (items 1– 10, 15–22, 42, 43), Schedule 2 (items 1– 10, 20–22) and Schedule 5 (items 1, 3): Royal Assent	Sch. 1 (items 42, 43), Sch. 2 (items 20–22) and Sch. 5 (item 3)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Other Legislation Amendment (Pension Reform and Other 2009 Budget Measures) Act 2009	60, 2009	29 June 2009	Schedule 14 (items 1, 2, 4, 5): 30 June 2009 Schedule 14 (item 3): 3 July 2009	—
Family Assistance Legislation Amendment (Participation Requirement) Act 2009	129, 2009	10 Dec 2009	Schedule 1 (items 1–10, 13, 14): 1 Jan 2010	Sch. 1 (items 13, 14) (am. by 45, 2010, Sch. 3)
as amended by				
Social Security and Family Assistance Legislation Amendment (Weekly Payments) Act 2010	45, 2010	14 Apr 2010	Schedule 3: (<i>see</i> 45, 2010 below)	—
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2009 Measures) Act 2010	38, 2010	13 Apr 2010	Schedule 7 (items 1–7): 14 Apr 2010	—
Social Security and Family Assistance Legislation Amendment (Weekly Payments) Act 2010	45, 2010	14 Apr 2010	Schedule 1 (items 6–8): Royal Assent Schedule 3: (<i>t</i>)	Sch. 1 (items 7, 8)
Child Support and Family Assistance Legislation Amendment (Budget and Other Measures) Act 2010	65, 2010	28 June 2010	Schedule 2 (items 1–21, 100–112) and Schedule 4 (item 1): 1 July 2010	Sch. 2 (items 100–112)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Paid Parental Leave (Consequential Amendments) Act 2010	105, 2010	14 July 2010	Schedule 1 (items 1, 2) and Schedule 2 (items 1–4): 1 Oct 2010 (<i>see</i> s. 2(1)) Schedule 1 (items 3– 18): 1 Jan 2011	Sch. 2 (items 1, 2, 4) Sch 2 (item 3) (am by 70, 2013, Sch 3 (items 54–56))
as amended by				
Family Assistance and Other Legislation Amendment Act 2013	70, 2013	27 June 2013	Sch 3 (items 54– 57): 28 June 2013	Sch 3 (item 57)
Family Assistance Legislation Amendment (Child Care Rebate) Act 2011	25, 2011	21 Apr 2011	Schedule 1 (items 1–8, 77, 78): 22 Apr 2011	Sch. 1 (items 77, 78)
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Budget and Other Measures) Act 2011	34, 2011	26 May 2011	Schedule 5 (items 1– 15, 17): Royal Assent	Sch. 5 (item 17)
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Election Commitments and Other Measures) Act 2011	50, 2011	27 June 2011	Schedule 2 (items 1–3, 5–12, 17(1)–(4)): 1 Jan 2012 Schedule 2 (item 4): (<i>u</i>)	Sch. 2 (item 17(1)–(4))

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance and Other Legislation Amendment Act 2011	52, 2011	28 June 2011	Schedule 1: (v) Schedule 2 (items 1, 2): 30 June 2011	Sch. 1 (item 6) (am. by 98, 2012, Sch. 3 (items 15, 16)
as amended by				
Social Security and Other Legislation Amendment (2012 Budget and Other Measures) Act 2012	98, 2012	29 June 2012	Schedule 3 (items 15, 16, 17(1)): 1 Jan 2013	Sch. 3 (item 17(1))
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Further Election Commitments and Other Measures) Act 2011	53, 2011	28 June 2011	Schedule 1 (items 1–8, 17, 20), Schedule 2 (items 1–4) and Schedule 5 (items 1– 18): 1 July 2011	Sch. 1 (items 17, 20), Sch. 2 (item 4) and Sch. 5 (items 7, 17)
Family Assistance and Other Legislation Amendment (Child Care and Other Measures) Act 2011	79, 2011	25 July 2011	Schedule 2 (items 1– 3): 22 Aug 2011	Sch. 2 (item 3)
Family Assistance Legislation Amendment (Child Care Budget Measures) Act 2011	96, 2011	15 Sept 2011	15 Sept 2011	Sch. 1 (item 5) (rep by 66, 2014, Sch 1 (item 7))

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Family Assistance Legislation Amendment (Child Care Measures) Act 2014	66, 2014	30 June 2014	Sch 1 (item 7): 1 July 2014	—
Clean Energy (Household Assistance Amendments) Act 2011	141, 2011	29 Nov 2011	Sch 2 (items 1–3, 15– 32, 34–46), Sch 8 (items 1–5, 17) and Sch 10 (item 1): 14 May 2012 (s 2(1) items 6, 16, 18)	Sch. 2 (items 34, 36, 42) and Sch. 8 (item 17) Sch. 2 (item 35) (rep. by 98, 2012, Sch. 3 (item 24))
as amended by				
Social Security and Other Legislation Amendment (2012 Budget and Other Measures) Act 2012	98, 2012	29 June 2012	Schedule 3 (item 24): 1 Jan 2013	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance and Other Legislation Amendment Act 2012	49, 2012	26 May 2012	Sch 1 (items 1, 2, 7–14, 52), Sch 3 (items 1, 2) and Sch 6 (items 7–10): 1 July 2012 (s 2(1) items 2, 7, 12) Sch 2 (items 1, 5): 1 Sept 2012 (s 2(1) items 3, 5) Sch 2 (items 2, 6) and Sch 6 (items 1, 2, 5, 6): 26 May 2012 (s 2(1) items 4, 6, 9, 11) Sch 6 (items 3, 4, 12, 13): 1 Jan 2012 (s 2(1) items 10, 14) Sch 6 (item 11): 1 Jan 2005 (s 2(1) item 13) Sch 6 (items 14–25): 14 May 2012 (s 2(1) item 15)	Sch. 1 (item 52), Sch. 2 (item 5) and Sch. 6 (items 4, 6, 10, 13, 25) Sch 2 (item 6) (rep by 70, 2013, Sch 1 (item 11))
as amended by				
Family Assistance and Other Legislation Amendment Act 2013	70, 2013	27 June 2013	Sch 1 (item 11): 1 July 2013	—
Family Assistance and Other Legislation Amendment (Schoolkids Bonus Budget Measures) Act 2012	50, 2012	26 May 2012	Sch 1 (items 1, 2, 24) and Sch 2 (items 1–12, 19–21): 27 May 2012 (s 2(1) items 2, 4)	Sch 1 (item 24) and Sch. 2 (items 19–21)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Other Legislation Amendment (2012 Budget and Other Measures) Act 2012	98, 2012	29 June 2012	Sch 2 (items 1–13, 88(1)–(3)) and Sch 3 (items 1–13, 17–23, 25, 26): 1 Jan 2013 (s2 (1) items 3, 9, 10) Sch4 and Sch 5 (items 1–13): 1 July 2012 (s 2(1) item 11) Sch 7 (items 1–14): 30 June 2012 (s 2(1) item 13)	Sch 2 (item 88(1)–(3)), Sch 3 (items 17, 23, 26), Sch 4 (item 11), Sch 5 (item 13) and Sch. 7 (item 14)
Social Security and Other Legislation Amendment (Further 2012 Budget and Other Measures) Act 2012	154, 2012	17 Nov 2012	Sch 5 (items 1–59) and Sch 6 (items 2–6): 17 Nov 2012 (s 2(1) items 5, 8) Sch 6 (item 1): 1 July 2012 (s 2(1) item 7)	Sch 6 (item 4)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance and Other Legislation Amendment Act 2013	70, 2013	27 June 2013	Sch 1 (items 1–3B, 8) and Sch 3 (items 58, 59, 63–65): 1 July 2013 (s 2(1) items 2, 11, 13) Sch 2 (items 1–3): 1 Jan 2012 (s 2(1) item 7) Sch 2A (items 1–10, 16–27, 67): 1 Mar 2014 (s 2(1) items 9A, 9C) Sch 2B (items 1, 2, 5–14, 54, 55) and Sch 3 (items 1–33, 35(1), 36–39, 57, 60–62): 28 June 2013 (s 2(1) items 9E, 9G, 10, 12) Sch 2B (items 3, 4): 28 June 2013 (s 2(1) item 9F)	Sch 1 (item 8), Sch 2 (item 3), Sch 2A (item 67), Sch 2B (items 54, 55) and Sch 3 (items 35(1), 57, 62)
Veterans' Affairs Legislation Amendment (Military Compensation Review and Other Measures) Act 2013	99, 2013	28 June 2013	Sch 3 (items 17, 53): 1 July 2013 (s 2(1) item 2)	Sch 3 (item 53)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Services and Other Legislation Amendment Act 2014	14, 2014	31 Mar 2014	Sch 3 (items 1–30, 36(1)–(4)): 1 May 2014 (s 2(1) item 3A) Sch 9 (items 6–9): 31 Mar 2014 (s 2(1) item 5A) Sch 10 (items 1–5, 8): 1 July 2014 (s 2(1) item 6) Sch 12 (items 74–84): 1 Mar 2014 (s 2(1) item 10)	Sch 3 (item 36(1)–(4)) and Sch 10 (item 8)
Statute Law Revision Act (No. 1) 2014	31, 2014	27 May 2014	Sch 1 (item 2): 24 June 2014 (s 2(1) item 2)	—
Family Assistance Legislation Amendment (Child Care Measures) Act 2014	66, 2014	30 June 2014	Sch 1 (items 1, 3–6): 1 July 2014 (s 2)	—
Minerals Resource Rent Tax Repeal and Other Measures Act 2014	96, 2014	5 Sept 2014	Sch 9 (items 1A–1M): 5 Sept 2014 (s 2(1) item 8) Sch 9 (items 1–14, 24): <u>31 Dec 2016</u> (s 2(1) item 9)	<u>Sch 9 (item 24)</u>
Counter-Terrorism Legislation Amendment (Foreign Fighters) Act 2014	116, 2014	3 Nov 2014	Sch 2 (items 1, 2, 9): 1 Dec 2014 (s 2(1) item 2)	Sch 2 (item 9)
Social Services and Other Legislation Amendment (2014 Budget Measures No. 6) Act 2014	122, 2014	26 Nov 2014	Sch 1 (items 139–188): 20 Sept 2014 (s 2(1) item 2) Sch 9: 1 July 2015 (s 2(1) item 8)	Sch 9 (item 10)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Norfolk Island Legislation Amendment Act 2015	59, 2015	26 May 2015	Sch 2 (items 51, 52): <u>1 July 2016 (s 2(1) item 5)</u> Sch 2 (items 356–396): 18 June 2015 (s 2(1) item 6)	Sch 2 (items 356–396)
Tribunals Amalgamation Act 2015	60, 2015	26 May 2015	Sch 5 (items 1, 2) and Sch 9: 1 July 2015 (s 2(1) items 16, 22)	Sch 9
Passports Legislation Amendment (Integrity) Act 2015	122, 2015	10 Sept 2015	Sch 1 (items 69, 70): 8 Oct 2015 (s 2(1) item 2)	—

- (a) The *A New Tax System (Family Assistance) Act 1999* was amended by Schedule 4 only of the *A New Tax System (Compensation Measures Legislation Amendment) Act 1999*, subsection 2(4) of which provides as follows:
- (4) Schedule 4 commences, or is taken to have commenced, immediately after the commencement of Schedule 4 to the *A New Tax System (Family Assistance) Act 1999*.
- (aa) The *A New Tax System (Compensation Measures Legislation Amendment) Act 1999* was amended by Schedule 1 (item 5) only of the *Compensation Measures Legislation Amendment (Rent Assistance Increase) Act 2000*, section 2 of which provides as follows:
- 2 This Act commences, or is taken to have commenced, immediately before the commencement of Schedule 1 to the *A New Tax System (Compensation Measures Legislation Amendment) Act 1999*.
Schedule 1 to the *A New Tax System (Compensation Measures Legislation Amendment) Act 1999* commenced on 1 July 2000.
- (b) The *A New Tax System (Family Assistance) Act 1999* was amended by Schedule 2 only of the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*, subsection 2(5) of which provides as follows:

Endnote 3—Legislation history

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- (5) Schedule 2 commences immediately after the *A New Tax System (Family Assistance) Act 1999* commences.
- (c) The *A New Tax System (Family Assistance) Act 1999* was amended by Schedule 1 only of the *A New Tax System (Family Assistance and Related Measures) Act 2000*, subsections 2(2)–(4) of which provide as follows:
- (2) The items of Schedule 1 (other than item 83) commence immediately after the commencement of the *A New Tax System (Family Assistance) Act 1999*.
- (3) Item 83 of Schedule 1 commences immediately after the commencement of Schedule 4 to the *A New Tax System (Compensation Measures Legislation Amendment) Act 1999*.
- (4) Schedule 2, items 3 to 5 and 15 to 57 of Schedule 3 and Schedules 5 and 6 commence immediately after the commencement of the provisions referred to in subsection 2(2) of the *A New Tax System (Family Assistance) (Administration) Act 1999*.
- Schedule 4 to the *A New Tax System (Compensation Measures Legislation Amendment) Act 1999* and the provisions referred to in subsection 2(2) of the *A New Tax System (Family Assistance) (Administration) Act 1999* commenced on 1 July 2000.
- (d) The *A New Tax System (Family Assistance) Act 1999* was amended by Schedule 8 only of the *Social Security and Veterans' Entitlements Legislation Amendment (Miscellaneous Matters) Act 2000*, subsection 2(8) of which provides as follows:
- (8) Schedule 8 commences on the later of the following:
- (a) 20 September 2000;
- (b) immediately after the commencement of item 1 of Schedule 1 to the *A New Tax System (Family Assistance and Related Measures) Act 2000*.
- (e) The *A New Tax System (Family Assistance) Act 1999* was amended by Schedule 2 (items 1–6) only of the *Family and Community Services (2000 Budget and Related Measures) Act 2000*, paragraph 2(2)(b) of which provides as follows:
- (2) The following provisions:
- (b) Schedules 2 and 3;
- commence on 1 January 2001.
- (f) The *A New Tax System (Family Assistance) Act 1999* was amended by Schedule 3 (items 1A–1D) only of the *Family Law Amendment Act 2000*, subsection 2(1) of which provides as follows:
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Endnotes

Endnote 3—Legislation history

- (1) Subject to subsections (1A) and (2), this Act commences 28 days after the day on which it receives the Royal Assent.
- (g) The *A New Tax System (Family Assistance) Act 1999* was amended by Schedule 2 (items 1–12) only of the *Family and Community Services Legislation Amendment (New Zealand Citizens) Act 2001*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (h) The *A New Tax System (Family Assistance) Act 1999* was amended by Schedule 1A (items 18–21) and Schedule 4 only of the *Child Support Legislation Amendment Act 2001*, paragraphs 2(1B)(a) and 2(2)(a) of which provide as follows:
- (1B) Items 18, 19, 20 and 21 of Schedule 1A commence on whichever of the following days applies:
- (a) if this Act receives the Royal Assent on or before 1 December 2001—on 1 December 2001;
- (2) Schedule 4 commences on whichever of the following days applies:
- (a) if this Act receives the Royal Assent on or before 1 July 2001—on 1 July 2001;
- (i) Subsection 2(1) (item 8) of the *Family and Community Services Legislation Amendment Act 2003* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
8. Schedule 2, items 52 to 72	Immediately after the commencement of the provisions of the <i>A New Tax System (Family Assistance and Related Measures) Act 2000</i> referred to in subsection 2(2) of that Act	1 July 2000
(j)	Subsection 2(1) (item 5) of the <i>Family and Community Services and Veterans' Affairs Legislation Amendment (2003 Budget and Other Measures) Act 2003</i> provides as follows:	

Endnote 3—Legislation history

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
5. Schedule 7, item 2	Immediately before the commencement of Schedule 1 to the <i>Family and Community Services Legislation Amendment (Australians Working Together and other 2001 Budget Measures) Act 2003</i> .	19 September 2003

- (k) Subsection 2(1) (item 6) of the *Family Assistance Legislation Amendment (More Help for Families—Increased Payments) Act 2004* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
6. Schedule 2, Part 5	1 July 2008. However, if: (a) because of section 85 of, and Schedule 4 to, the <i>A New Tax System (Family Assistance) Act 1999</i> , subsection 66(1) of that Act has effect before 1 July 2008 as if it referred to an amount more than \$5,000; or (b) Part 3 of Schedule 2 to this Act commences on 1 July 2006; the provision(s) do not commence at all. As soon as practicable after 1 July 2008, the Minister must announce by notice in the <i>Gazette</i> whether the provision(s) commenced on 1 July 2008 or not.	Does not commence

- (l) Subsection 2(1) (item 2) of the *Family Assistance Legislation Amendment (Adjustment of Certain FTB Child Rates) Act 2005* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Endnotes

Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
2. Schedule 1	Immediately after the commencement of Schedule 1 to the <i>Family Assistance Legislation Amendment (More Help for Families—Increased Payments) Act 2004</i> .	1 July 2004

(m) The proposed amendments of the *A New Tax System (Family Assistance) Act 1999* made by Schedule 1 of the *Family Assistance, Social Security and Veterans' Affairs Legislation Amendment (2005 Budget and Other Measures) Act 2006* were repealed before they commenced.

(ma) Subsection 2(1) (item 34) of the *Statute Law Revision Act 2007* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
34. Schedule 2, item 9	Immediately after the commencement of Schedule 9 to the <i>Family Law Amendment (Shared Parental Responsibility) Act 2006</i> .	1 July 2006

(n) Subsection 2(1) (items 12 and 13) of the *Families, Community Services and Indigenous Affairs and Other Legislation (2006 Budget and Other Measures) Act 2006* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
12. Schedule 12, item 1	Immediately after the commencement of Schedule 9 to the <i>Family Law Amendment (Shared Parental Responsibility) Act 2006</i> .	1 July 2006

13. Schedule 12, item 2	Immediately after the commencement of items 3 to 104 of Schedule 8 to the <i>Family Law Amendment (Shared Parental Responsibility) Act 2006</i> .	1 July 2006
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(o) Subsection 2(1) (items 8 and 9) of the *Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006* provides as follows:

Endnote 3—Legislation history

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
8. Schedule 5, Part 1, Division 2	Immediately after the commencement of Schedule 1 to this Act.	1 July 2008
9. Schedule 5, Part 1, Division 3	Immediately after the commencement of Division 2 of Part 1 of Schedule 5 to this Act.	1 July 2008

(p) Subsection 2(1) (items 7, 17–19, 21 and 24) of the *Families, Community Services and Indigenous Affairs Legislation Amendment (Child Support Reform Consolidation and Other Measures) Act 2007* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
7. Schedule 1, Part 4, Division 1	Immediately after the commencement of Part 2 of Schedule 2 to this Act.	1 July 2008
17. Schedule 5, Part 1	Immediately after the commencement of Division 3 of Part 1 of Schedule 5 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
18. Schedule 5, Part 2	Immediately after the commencement of item 155 of Schedule 8 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
19. Schedule 5, Part 3, Division 1	Immediately after the commencement of Schedule 5 to the <i>Families, Community Services and Indigenous Affairs and Other Legislation (2006 Budget and Other Measures) Act 2006</i> .	1 July 2006

Endnotes

Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
21. Schedule 5, Part 3, Division 3	Immediately after the commencement of Division 3 of Part 1 of Schedule 5 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
24. Schedule 7, item 3	Immediately after the commencement of item 84 of Schedule 8 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
(q)	Subsection 2(1) (items 2 and 4) of the <i>Family Assistance Legislation Amendment (Child Care Management System and Other Measures) Act 2007</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
2. Schedule 1	Immediately after the commencement of the provision(s) covered by table item 4.	29 June 2007
4. Schedule 3	The day after this Act receives the Royal Assent.	29 June 2007
(qaa)	Subsection 2(1) (item 3) of the <i>Family Assistance and Other Legislation Amendment (Child Care and Other Measures) Act 2011</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
3. Schedule 1, Part 2	Immediately after the time specified in the <i>Family Assistance Legislation Amendment (Child Care) Act 2010</i> for the commencement of item 5 of Schedule 5 to that Act.	16 May 2009
(qa)	Subsection 2(1) (items 25, 27 and 32) of the <i>Family Assistance Legislation Amendment (Child Care Rebate) Act 2011</i> provides as follows:	

Endnote 3—Legislation history

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
25. Schedule 2, Part 1	Immediately after the commencement of Part 1 of Schedule 1 to the <i>Family Assistance and Other Legislation Amendment (Child Care and Other Measures) Act 2011</i> .	26 July 2011
27. Schedule 2, Part 3	At the same time as the provision(s) covered by table item 25.	26 July 2011
32. Schedule 3, items 6 to 10	The day after this Act receives the Royal Assent. However, if Part 1 of Schedule 1 to the <i>Family Assistance and Other Legislation Amendment (Child Care and Other Measures) Act 2011</i> commences after that day, the provision(s) do not commence at all.	Do not commence

- (qb) Subsection 2(1) (item 4) of the *Social Security and Other Legislation Amendment (Miscellaneous Measures) Act 2011* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
4. Schedule 2, item 2	Immediately after the commencement of section 2 of the <i>Family Assistance Legislation Amendment (Child Care Rebate) Act 2011</i> .	21 April 2011

- (r) Subsection 2(1) (items 10–12, 14, 15, 15A and 21) of the *Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2008 Budget and Other Measures) Act 2008* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Endnotes

Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
10. Schedule 6, items 1 and 2	Immediately after the commencement of item 8 of Schedule 8 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
11. Schedule 6, items 3 and 4	Immediately after the commencement of item 55 of Schedule 8 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
12. Schedule 6, item 5	Immediately after the commencement of item 155 of Schedule 8 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
14. Schedule 6, items 7 and 8	Immediately after the commencement of item 63 of Schedule 5 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
15. Schedule 6, item 9	Immediately after the commencement of item 155 of Schedule 8 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
15A. Schedule 6, items 9A, 9B and 9C	Immediately after the commencement of items 1 and 2 of Schedule 2 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	1 July 2008
21. Schedule 6, items 16 and 17	Immediately after the commencement of items 73 and 74 of Schedule 5 to the <i>Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006</i> .	6 December 2006

Endnote 3—Legislation history

- (s) Subsection 2(1) (item 3) of the *Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Further 2008 Budget and Other Measures) Act 2008* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
3. Schedule 1, item 3	Immediately after the commencement of Part 1 of Schedule 2 to the <i>Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2008 Budget and Other Measures) Act 2008</i> .	1 January 2009

- (t) Subsection 2(1) (item 3) of the *Social Security and Family Assistance Legislation Amendment (Weekly Payments) Act 2010* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
3. Schedule 3	Immediately after the commencement of Schedule 1 to the <i>Family Assistance Legislation Amendment (Participation Requirement) Act 2009</i> .	1 January 2010

- (u) Subsection 2(1) (items 7 and 8) of the *Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Election Commitments and Other Measures) Act 2011* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
7. Schedule 2, items 1 to 3	1 January 2012.	1 January 2012
8. Schedule 2, item 4	The later of: (a) immediately after the commencement of the provision(s) covered by table item 7; and (b) the start of the day that Schedule 5 to the	1 January 2012 (paragraph (a) applies)

Endnotes

Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
	<i>Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Budget and Other Measures) Act 2011</i> commences.	
	However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	

- (v) Subsection 2(1) (item 2) of the *Family Assistance and Other Legislation Amendment Act 2011* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedule 1	Immediately after the commencement of item 6 of Schedule 2 to the <i>Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Election Commitments and Other Measures) Act 2011</i> .	1 January 2012

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
s 2A.....	ad No 59, 2015
Part 2	
Division 1	
s. 3	am. No. 83, 1999; Nos. 45 and 138, 2000; Nos. 18 and 75, 2001; No. 30, 2003; No. 35, 2003 (as am. by No. 122, 2003); Nos. 59, 60, 100 and 132, 2004; Nos. 61 and 150, 2005; Nos. 46, 64, 82, 108 and 146, 2006; Nos. 82 and 113, 2007; Nos. 63, 131, 144 and 149, 2008; Nos. 4, 50, 60 and 129, 2009; Nos. 38, 65 and 105, 2010; Nos. 34, 50, 53 and 141, 2011; Nos. 49, 50, 98 and 154, 2012; No 70, 2013; No 14 and 116, 2014; <u>No 96, 2014</u> ; <u>No 59, 2015</u> ; No 122, 2015
s. 3AA.....	ad. No. 149, 2008
	am. No. 38, 2010
s. 3A.....	ad. No. 45, 2000
s. 3B.....	ad. No. 61, 2005
	am. No. 150, 2005; Nos. 36 and 82, 2006
s. 3C.....	ad. No. 34, 2011
Division 2	
s. 4	am. No. 108, 2006
s. 6	am. No. 146, 2006; No. 49, 2012
s. 7	am. No. 108, 2006
Division 3	
s. 8	am. No. 45, 2000; No. 108, 2006
s. 9	am. No. 108, 2006
	rep. No. 45, 2000
s. 10	am. No. 83, 1999
	rs. No. 45, 2000
	am. No. 108, 2006; No. 118, 2007; No. 79, 2011
s. 10A.....	ad. No. 45, 2000

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 108, 2006
s. 11	am. No. 45, 2000; No. 108, 2006; No. 118, 2007
s. 12	am. No. 30, 2003
s. 13	am. No. 83, 1999
s. 14	am. No. 150, 2005; No. 108, 2006
s. 15	am. No. 108, 2006
ss. 16, 17	am. No. 150, 2005; No. 108, 2006
s. 17A.....	ad. No. 150, 2005
s. 17B.....	ad. No. 129, 2009
	am. No. 34, 2011
	rep No 14, 2014
s. 18	am. No. 108, 2006; No. 118, 2007
s. 19	am. No. 115, 2008; No. 38, 2010
Part 3	
Division 1	
Subdivision A	
s. 21	am. Nos. 45 and 94, 2000; No. 18, 2001; No. 122, 2003; No. 146, 2006; Nos. 53 and 141, 2011; Nos. 49 and 98, 2012
s. 22	am. No. 45, 2000; Nos. 18 and 75, 2001; Nos. 82 and 146, 2006; No. 129, 2009; No. 65, 2010; Nos. 34 and 52, 2011; No. 98, 2012; No 14, 2014
s. 22A.....	ad. No. 45, 2000
	am. No. 30, 2003; No. 29, 2005; Nos. 34 and 50, 2011; No 14, 2014
s. 22B.....	ad. No. 50, 2011
	am. No. 50, 2011; No 70, 2013; No 14, 2014
s. 23	am. No. 45, 2000; No. 146, 2006; No. 144, 2008; No. 129, 2009; No. 98, 2012
s. 24	am. No. 83, 1999; No. 122, 2003; No. 146, 2006; No. 98, 2012; No 14, 2014
	rs. No. 146, 2006; No. 65, 2010
s. 25	rs. No. 45, 2000
	am. No. 75, 2001

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 146, 2006
	am. No. 65, 2010
s. 25A.....	ad. No. 63, 2008
	am. No. 65, 2010
s. 26	am. No. 146, 2006
s. 27	rs. No. 146, 2006
	am. No. 65, 2010
s. 28	am. No. 45, 2000; No. 144, 2008
s. 29	am. No. 45, 2000
	rep. No. 45, 2000
s. 30	am. No. 83, 1999
	rep. No. 45, 2000
Subdivision B	
s. 31	am. No. 146, 2006; Nos. 34 and 52, 2011; Nos. 49 and 98, 2012; No 14, 2014
s. 32	am. No. 146, 2006; No. 49, 2012
s. 33	am. No. 83, 1999; No. 45, 2000; No. 146, 2006
Subdivision C	
s. 34	am. No. 129, 2009; Nos. 34 and 52, 2011; No. 98, 2012; No 14, 2014
s. 35	am. No. 45, 2000; No. 30, 2003; No. 29, 2005; Nos. 34 and 50, 2011; No 14, 2014
Subdivision D	
s. 35A.....	ad. No. 65, 2010
	am. No. 98, 2012
s. 35B.....	ad. No. 65, 2010
	am. No. 98, 2012
s. 35C.....	ad. No. 65, 2010
	am. No. 98, 2012
s. 35D.....	ad. No. 65, 2010
s. 35E.....	ad. No. 65, 2010
s. 35F	ad. No. 65, 2010

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Endnote 4—Amendment history

Provision affected	How affected
s. 35G.....	ad. No. 65, 2010
s. 35H.....	ad. No. 65, 2010
s. 35J.....	ad. No. 65, 2010
s. 35K.....	ad. No. 65, 2010
s. 35L.....	ad. No. 65, 2010
	am. No. 98, 2012
s. 35M.....	ad. No. 65, 2010
s. 35N.....	ad. No. 65, 2010
Subdivision E	
ss. 35P–35S.....	ad. No. 65, 2010
Subdivision F	
s. 35T.....	ad. No. 65, 2010
s. 35U.....	ad. No. 65, 2010
	am. No. 60, 2015
Division 1A	
Division 1A heading.....	ad. No. 50, 2012
	rep. <u>No 96, 2014</u>
Subdivision A	
Subdivision A heading.....	ad. No. 50, 2012
	rep. <u>No 96, 2014</u>
s. 35UA.....	ad. No. 50, 2012
	am. No. 154, 2012; No 70, 2013; No 96, 2014
	rep. <u>No 96, 2014</u>
s. 35UB.....	ad. No. 50, 2012
	am. No. 154, 2012; No 70, 2013
	rep. <u>No 96, 2014</u>
s. 35UC.....	ad. No. 50, 2012
	rep. <u>No 96, 2014</u>
s. 35UD.....	ad. No. 50, 2012
	am. No. 154, 2012; No 70, 2013
	rep. <u>No 96, 2014</u>

Endnote 4—Amendment history

Provision affected	How affected
Subdivision B	
Subdivision B heading	ad. No. 50, 2012 rep <u>No 96, 2014</u>
s. 35UE	ad. No. 50, 2012 am. No. 154, 2012; No 70, 2013; No 96, 2014 rep <u>No 96, 2014</u>
s. 35UF	ad. No. 50, 2012 am. No. 154, 2012 rep <u>No 96, 2014</u>
s. 35UG	ad. No. 50, 2012 rep <u>No 96, 2014</u>
Subdivision C heading	ad. No. 50, 2012 rep <u>No 96, 2014</u>
s. 35UH	ad. No. 50, 2012 am. No. 154, 2012 rep <u>No 96, 2014</u>
s. 35UI	ad. No. 154, 2012 rep <u>No 96, 2014</u>
Division 2	
Division 2	rs. No. 59, 2004; No. 82, 2007; No 70, 2013
Subdivision A	
Subdivision A	rs. No. 59, 2004; No. 82, 2007; No 70, 2013
s. 36	rs. No. 59, 2004 am. No. 61, 2005; No. 146, 2006; No. 82, 2007; Nos. 63 and 144, 2008; No. 105, 2010; No. 53, 2011; No 70, 2013; No 14, 2014 rs No 70, 2013
s. 36A	ad. No. 105, 2010 rep No 70, 2013
s. 37	rs. No. 59, 2004 am. No. 82, 2007; No. 63, 2008; No. 105, 2010 rs No 70, 2013

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Endnote 4—Amendment history

Provision affected	How affected
Subdivision B	
Subdivision B	rs. No. 59, 2004; No. 82, 2007; No 70, 2013
s. 38	am. No. 30, 2003
	rs. No. 59, 2004
	am. Nos. 82 and 130, 2007; No. 63, 2008; No. 45, 2010
	rs No 70, 2013
Division 3	rep. No. 49, 2012
s. 39	am. No. 45, 2000; No. 59, 2004; No. 146, 2006; No. 82, 2007; Nos. 63 and 143, 2008; No. 105, 2010
	rep. No. 49, 2012
s. 40	am. No. 30, 2003
	rep. No. 49, 2012
Division 4	
s. 41	rs. No. 45, 2000
Subdivision A	
Subdivision A	rs. No. 45, 2000
s. 42	am. No. 83, 1999
	rs. No. 45, 2000
	am. No. 94, 2000; No. 18, 2001; No. 122, 2003; No. 146, 2006; No. 98, 2012
s. 43	rs. No. 45, 2000
	am. No. 108, 2006
Subdivision B	
Subdivision B	rs. No. 45, 2000
s. 44	rs. No. 45, 2000
	am. No. 94, 2000; No. 18, 2001; No. 122, 2003; Nos. 108 and 146, 2006; No. 98, 2012
Subdivision C	
Subdivision C	rs. No. 45, 2000
s. 45	am. No. 83, 1999
	rs. No. 45, 2000

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 94, 2000; No. 18, 2001; No. 122, 2003; No. 146, 2006; No. 98, 2012
Subdivision D	
Subdivision D	rs. No. 45, 2000
s. 46	am. No. 83, 1999
	rs. No. 45, 2000
Subdivision E	
Subdivision E.....	rs. No. 45, 2000
s. 47	rs. No. 45, 2000
Subdivision F	
Subdivision F.....	rs. No. 45, 2000
s. 48	rs. No. 45, 2000
	am. No. 108, 2006
s. 49	rs. No. 45, 2000
	am. No. 30, 2003; No. 108, 2006
s. 50	rs. No. 45, 2000
	am. No. 118, 2007
s. 51	rs. No. 45, 2000
	am. No. 108, 2006
Subdivision G	
Subdivision G	rs. No. 45, 2000
s. 52	am. No. 83, 1999
	rs. No. 45, 2000
	am. No. 30, 2003; No. 150, 2005
s. 53	am. No. 83, 1999
	rs. No. 45, 2000
	am. No. 150, 2005
s. 54	am. No. 83, 1999
	rs. No. 45, 2000
	am. No. 150, 2005; No. 146, 2006
s. 55	am. No. 83, 1999

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Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 45, 2000
s. 56	rs. No. 83, 1999; No. 45, 2000
s. 56A.....	ad. No. 83, 1999
	rep. No. 45, 2000
s. 57	rs. No. 45, 2000
	am. No. 30, 2003; No. 108, 2006
s. 57A.....	ad. No. 45, 2000
	am. No. 150, 2005; No. 108, 2006; No. 118, 2007
ss. 57B, 57C.....	ad. No. 45, 2000
	am. No. 108, 2006
s. 57D.....	ad. No. 45, 2000
	rep. No. 108, 2006
s. 57E.....	ad. No. 45, 2000
Division 5	
Division 5 heading.....	ad. No. 113, 2007
	rs. No. 50, 2009
s. 57EAA	ad. No. 25, 2011
s. 57EA	ad. No. 53, 2008
	am. No. 50, 2009; No. 25, 2011
s. 57F	ad. No. 113, 2007
	am. No. 53, 2008; No. 50, 2009
Division 6	
Division 6	ad. No. 141, 2011
Subdivision A	
s. 57G.....	ad. No. 141, 2011
	am. No. 98, 2012
ss. 57GA–57GD.....	ad. No. 141, 2011
Subdivision B	
s. 57GE	ad. No. 141, 2011
	am. No. 98, 2012; No 14, 2014
s. 57GF	ad. No. 141, 2011

Endnote 4—Amendment history

Provision affected	How affected
s. 57GG.....	ad. No. 141, 2011
Division 7	
Division 7	ad No 116, 2014
s 57GH.....	ad No 116, 2014
s 57GI	ad No 116, 2014
s 57GJ	ad No 116, 2014
s 57GK.....	ad No 116, 2014
	am No 122, 2015
s 57GL	ad No 116, 2014
s 57GM.....	ad No 116, 2014
s 57GN.....	ad No 116, 2014
s 57GNA.....	ad No 116, 2014
s 57GO.....	ad No 116, 2014
s 57GP	ad No 116, 2014
s 57GQ.....	ad No 116, 2014
s 57GR.....	ad No 116, 2014
s 57GS	ad No 116, 2014
Part 4	
Division 1	
s 58	am. No. 141, 2011; No 122, 2014
s 58AA.....	ad No 70, 2013
	am No 14, 2014
s. 58A.....	ad. No. 141, 2011
	am No 70, 2013; No 122, 2014
s. 59	am. No. 45, 2000
	rs. No. 146, 2006
	am. No. 63, 2008; No. 65, 2010
s. 59A.....	ad. No. 146, 2006
s. 61A.....	ad. No. 53, 2011
	am. No. 49, 2012; No 70, 2013
s. 61B.....	ad. No. 49, 2012

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Endnote 4—Amendment history

Provision affected	How affected
	am No 70, 2013
s. 62	am. No. 122, 2003; No. 141, 2011; No. 98, 2012
s. 63	am. No. 122, 2003; No. 146, 2006; No. 141, 2011; Nos. 49 and 98, 2012
s. 63AA.....	ad. No. 146, 2006
	am. No. 98, 2012
s. 63A.....	ad. No. 94, 2000
	am. No. 122, 2003; Nos. 36 and 146, 2006; No. 82, 2007; No. 98, 2012
s. 64	am. No. 146, 2006
s. 65	am. No. 146, 2006; Nos. 34 and 52, 2011; Nos. 49 and 98, 2012; No 14, 2014
Division 1A	
Division 1A heading	ad. No. 50, 2012
	rep <u>No 96, 2014</u>
s. 65A.....	ad. No. 50, 2012
	rep <u>No 96, 2014</u>
s. 65B.....	ad. No. 50, 2012
	am. No. 154, 2012; No 70, 2013
	rep <u>No 96, 2014</u>
s. 65C.....	ad. No. 50, 2012
	am. No. 154, 2012
	rep <u>No 96, 2014</u>
s. 65D.....	ad. No. 50, 2012
	rep <u>No 96, 2014</u>
s. 65E.....	ad. No. 50, 2012
	rs. No. 154, 2012
	am No 70, 2013
	rep <u>No 96, 2014</u>
s. 65EA	ad. No. 154, 2012
	rep <u>No 96, 2014</u>

Endnote 4—Amendment history

Provision affected	How affected
s. 65EB	ad. No. 154, 2012 rep <u>No 96, 2014</u>
s. 65F	ad. No. 50, 2012 rep <u>No 96, 2014</u>
Divison 2	
s. 66	am. No. 83, 1999 rs. No. 59, 2004 am. No. 59, 2004; No. 82, 2007; No. 63, 2008; No. 49, 2012 rs No 70, 2013
s. 66A.....	ad. No. 105, 2010 rep. No 70, 2013
Division 3	rep. No. 49, 2012
s. 67	am. No. 83, 1999 rs. No. 59, 2004 am. No. 143, 2008 rep. No. 49, 2012
s. 68	rs. No. 45, 2000; No. 146, 2006 am. No. 143, 2008 rep. No. 49, 2012
Division 4	
Subdivision A	
s. 69	rs. No. 45, 2000 am. No. 132, 2004
Subdivision B	
s. 70	rs. No. 45, 2000
s. 71	am. No. 83, 1999 rs. No. 45, 2000
s. 72	rs. No. 45, 2000
s. 73	rs. No. 45, 2000 am. No. 132, 2004; No. 53, 2008
ss. 74, 75	rs. No. 45, 2000

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Endnote 4—Amendment history

Provision affected	How affected
Subdivision C	
s. 76	ad. No. 45, 2000 am. No. 30, 2003; No. 108, 2006
ss. 77–79	ad. No. 45, 2000
s. 80	ad. No. 45, 2000 am. No. 30, 2003
s. 81	ad. No. 45, 2000 am. No. 30, 2003; No. 108, 2006
s. 82	ad. No. 45, 2000 am. No. 108, 2006
Subdivision CA	
s. 82A.....	ad. No. 132, 2004
Subdivision D	
s. 83	ad. No. 45, 2000 am. No. 53, 2008
s. 84	ad. No. 45, 2000 rs. No. 108, 2006
Division 4A	
Division 4A heading	ad. No. 113, 2007 rs. No. 50, 2009
Subdivision AA	
ss. 84AAA–84AAD	ad. No. 25, 2011
Subdivision A	
Subdivision A heading.....	rs. No. 50, 2009
s. 84AA.....	ad. No. 53, 2008 am. No. 50, 2009; No. 25, 2011
s. 84AB.....	ad. No. 53, 2008 am. No. 25, 2011
s. 84AC.....	ad. No. 53, 2008
Subdivision B heading	ad. No. 53, 2008

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 50, 2009
s. 84A.....	ad. No. 113, 2007
	am. No. 53, 2008; No. 50, 2009
s. 84B.....	ad. No. 113, 2007
	am. No. 53, 2008; No. 50, 2009; No. 25, 2011
ss. 84C, 84D.....	ad. No. 113, 2007
	am. No. 53, 2008
Subdivision BA heading	ad. No. 50, 2009
s. 84DA.....	ad. No. 50, 2009
s. 84DB.....	ad. No. 50, 2009
	am. No. 25, 2011
ss. 84DC, 84DD.....	ad. No. 50, 2009
Subdivision C heading	ad. No. 53, 2008
s. 84A (2nd occurring).....	ad. No. 25, 2011
renum s 84E	No 31, 2014
s. 84E.....	ad. No. 113, 2007
	am. No. 53, 2008; No. 50, 2009
	rep. No. 25, 2011
s. 84F	ad. No. 113, 2007
	am. No. 53, 2008; No. 50, 2009; Nos. 25 and 96, 2011; No 66, 2014
Division 4B heading	ad. No. 141, 2011
s. 84G.....	ad. No. 141, 2011
	am. No. 154, 2012
ss. 84GA, 84GB.....	ad. No. 141, 2011
Division 5 heading	ad. No. 45, 2000
s. 85	ad. No. 45, 2000
	am. No. 59, 2004; No. 82, 2007; No. 49, 2012; No 70, 2013
Part 5 heading	ad. No. 60, 2004
ss. 86–88	ad. No. 60, 2004
Part 6 heading	ad. No. 131, 2008
Division 1 heading	ad. No. 131, 2008

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Endnote 4—Amendment history

Provision affected	How affected
ss. 89–92	ad. No. 131, 2008
Division 2 heading	ad. No. 131, 2008
ss. 93, 94	ad. No. 131, 2008
Part 7 heading	ad. No. 4, 2009
Division 1 heading	ad. No. 4, 2009
Subdivision A heading	ad. No. 4, 2009
ss. 95–97	ad. No. 4, 2009
Subdivision B heading	ad. No. 4, 2009
ss. 98, 99	ad. No. 4, 2009
Subdivision C heading	ad. No. 4, 2009
s. 100	ad. No. 4, 2009
Division 2 heading	ad. No. 4, 2009
ss. 101, 102	ad. No. 4, 2009
Part 7A heading	ad. No. 50, 2012
Division 1 heading	ad. No. 50, 2012
s. 102A	ad. No. 50, 2012
s. 102B	ad. No. 50, 2012
s. 102C	ad. No. 50, 2012
Division 2 heading	ad. No. 50, 2012
Subdivision A heading	ad. No. 50, 2012
s. 102D	ad. No. 50, 2012
s. 102E	ad. No. 50, 2012
Subdivision B heading	ad. No. 50, 2012
s. 102F	ad. No. 50, 2012
s. 102G	ad. No. 50, 2012
Division 3 heading	ad. No. 50, 2012
s. 102H	ad. No. 50, 2012
Part 8 heading	ad. No. 141, 2011
Division 1 heading	ad. No. 141, 2011
s. 103	ad. No. 141, 2011
	am. No. 49, 2012

Endnote 4—Amendment history

Provision affected	How affected
s. 104	ad. No. 141, 2011
Division 2 heading	ad. No. 141, 2011
ss. 105–107	ad. No. 141, 2011
Division 3 heading	ad. No. 141, 2011
s. 108	ad. No. 141, 2011
	am. Nos. 49 and 154, 2012
Division 4 heading	ad. No. 141, 2011
s. 109	ad. No. 141, 2011
	am No 70, 2013
Schedule 1 heading	
Part 1 heading	
c. 1	am. No. 83, 1999; No. 146, 2006; No. 63, 2008
c. 2	am No 122, 2014
Part 2 heading	
Division 1 heading	
c. 3	am. No. 45, 2000; No. 59, 2004; No. 61, 2005; No. 146, 2006; No. 141, 2011; No 70, 2013; No 122, 2014
c. 4	am. No. 53, 2011
cc. 4A, 4B	ad. No. 61, 2005
	rep. No. 146, 2006
c. 5	am. No. 45, 2000; No. 61, 2005; No. 146, 2006
	rs. No. 53, 2011
c. 6	rep. No. 45, 2000
	ad. No. 141, 2011
Division 2 heading	
c. 7	am. No. 146, 2006; Nos. 50 and 52, 2011; No. 98, 2012; No 14, 2014
c. 10	am. No. 98, 2012
c. 11	rs. No. 146, 2006
Division 3 heading	rep. No. 146, 2006
c. 12	rep. No. 146, 2006
c. 13	am. No. 45, 2000; No. 61, 2005

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Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 146, 2006
c. 14	am. No. 45, 2000
	rep. No. 146, 2006
c. 14A	ad. No. 45, 2000
	rep. No. 146, 2006
cc. 15, 16.....	rep. No. 146, 2006
c. 16A	ad. No. 45, 2000
	rep. No. 146, 2006
Division 4 heading	rep. No. 146, 2006
c. 17	am. No. 45, 2000; No. 61, 2005
	rep. No. 146, 2006
c. 18	am. No. 59, 2004; No. 118, 2007
	rep. No. 146, 2006
c. 19	am. No. 82, 2006
	rep. No. 146, 2006
Division 5 heading	
Subdivision A heading	ad. No. 82, 2006
c. 19A	ad. No. 45, 2000
c. 19AA.....	ad. No. 146, 2006
c. 19B.....	ad. No. 45, 2000
c. 20	am. No. 45, 2000; Nos. 82 and 146, 2006; No. 82, 2007; No. 48, 2009
c. 20A	ad. No. 45, 2000
	am. No. 143, 2000; No. 115, 2008
c. 20B.....	ad. No. 146, 2006
	am. No. 82, 2007; No. 63, 2008
c. 20C.....	ad. No. 146, 2006
	am. No. 82, 2007; No. 63, 2008; No. 98, 2012
c. 20D	ad. No. 98, 2012
c. 21	rs. No. 45, 2000
c. 22	am. No. 30, 2003; No. 146, 2006

Endnote 4—Amendment history

Provision affected	How affected
c. 24	am. Nos. 45 and 143, 2000; No. 30, 2003; No. 115, 2008
Subdivision B heading	ad. No. 82, 2006
c. 24A	ad. No. 82, 2006
	am. No. 82, 2007
c. 24B.....	ad. No. 82, 2006
cc. 24C, 24D	ad. No. 82, 2006
	am. No. 82, 2007
c. 24E.....	ad. No. 82, 2006
c. 24EA.....	ad. No. 82, 2007
Subdivision C heading	ad. No. 146, 2006
c. 24F	ad. No. 146, 2006
	rs. No. 82, 2007
c. 24G	ad. No. 146, 2006
	am. No. 49, 2012; No 122, 2014
c. 24H	ad. No. 146, 2006
c. 24HA.....	ad. No. 49, 2012
	am No 122, 2014
c. 24J.....	ad. No. 146, 2006
c. 24K	ad. No. 146, 2006
	am. No. 63, 2008
c. 24L.....	ad. No. 146, 2006
	am. No. 49, 2012; No 122, 2014
Subdivision D heading	ad. No. 146, 2006
c. 24M.....	ad. No. 146, 2006
	rs. No. 82, 2007
c. 24N	ad. No. 146, 2006
	am. No. 53, 2011; No. 49, 2012; No 70, 2013; No 122, 2014
c. 24P.....	ad. No. 146, 2006
c. 24Q	ad. No. 146, 2006
c. 24R.....	ad. No. 146, 2006
c. 24RA.....	ad. No. 49, 2012

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Endnote 4—Amendment history

Provision affected	How affected
	am No 122, 2014
c. 24S.....	ad. No. 146, 2006
Part 3 heading	
Division 1 heading	
c. 25.....	am. No. 45, 2000; No. 59, 2004; No. 146, 2006; Nos. 53 and 141, 2011; No 70, 2013; No 122, 2014
c. 25A.....	ad. No. 45, 2000
	rs. No. 53, 2011
c. 25B.....	ad. No. 141, 2011
Division 2 heading	
c. 26.....	am. No. 50, 2011; No. 98, 2012
c. 27.....	rs. No. 146, 2006
Part 3A heading	ad. No. 146, 2006
c. 28A.....	ad. No. 146, 2006
Part 4 heading	
Division 1 heading	
Subdivision AA heading	ad. No. 63, 2008
c. 28B.....	ad. No. 63, 2008
	am No. 105, 2010; No 122, 2014
c. 28C.....	ad. No. 105, 2010
Subdivision A heading	ad. No. 61, 2005
c. 29.....	am. Nos. 29 and 61, 2005; Nos. 34, 50 and 141, 2011; No 122, 2014
Subdivision B heading	ad. No. 61, 2005
c. 29A.....	ad. No. 61, 2005
	am. No. 82, 2006; No. 141, 2011; No 122, 2014
c. 29B.....	ad. No. 61, 2005
	am. No. 146, 2006
c. 29C.....	ad. No. 61, 2005
Division 2 heading	
c. 31.....	rs. No. 146, 2006
Division 2A heading	ad. No. 29, 2005

Endnote 4—Amendment history

Provision affected	How affected
c. 31A	ad. No. 29, 2005 am. No. 61, 2005; No. 146, 2006
Division 2B heading	ad. No. 141, 2011 rs No 122, 2014
c 31B.....	ad. No. 141, 2011 am No 70, 2013; No 122, 2014
c 31C.....	ad. No. 141, 2011 am No 122, 2014
Division 3 heading	
c. 32	am. No. 59, 2004
c. 33	rs. No. 59, 2004
Part 5 heading	
Division 1 heading	
c. 34	am. No. 82, 2006; No. 53, 2011; No. 122, 2014
c. 35	am. No. 82, 2006; No. 122, 2014
Division 1A heading	ad No 70, 2013
c 35A	ad No 70, 2013 am No 14, 2014
c 35B.....	ad No 70, 2013 am No 14, 2014
Division 2 heading	
c. 36	am. No. 183, 2007; Nos. 34, 50 and 53, 2011
c. 37	am. No. 183, 2007
c. 38	rs. No. 146, 2006
Division 2A heading	ad. No. 59, 2004
c. 38A	ad. No. 59, 2004 am. No. 146, 2006; No. 53, 2011
Division 2AA heading	ad. No. 141, 2011 rs No 122, 2014
Subdivision A heading	rs No 122, 2014
c. 38AA.....	ad. No. 141, 2011

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Endnote 4—Amendment history

Provision affected	How affected
	am. No. 98, 2012; No 70, 2013; No 14 and 122, 2014
c. 38AB.....	ad. No. 141, 2011
	am No 122, 2014
c. 38AC.....	ad. No. 141, 2011
	am No 122, 2014
c. 38AD.....	ad. No. 141, 2011
	am. No. 98, 2012; No 122, 2014
c. 38AE.....	ad. No. 141, 2011
	am No 122, 2014
Subdivision B heading	rs No 122, 2014
c. 38AF	ad. No. 141, 2011
	am. No. 98, 2012; No 70, 2013; No 122, 2014
c. 38AG.....	ad. No. 141, 2011
	am No 122, 2014
Division 2B heading	ad. No. 146, 2006
Subdivision A heading	ad. No. 146, 2006
c. 38B.....	ad. No. 146, 2006
	am. No. 50, 2011; No 14, 2014
c. 38C.....	ad. No. 146, 2006
	am. No. 53, 2011
c. 38D	ad. No. 146, 2006
	am. No. 82, 2007
cc. 38E–38H	ad. No. 146, 2006
Subdivision B heading	ad. No. 146, 2006
cc. 38J, 38K	ad. No. 146, 2006
Division 2C heading	ad. No. 146, 2006
cc. 38L–38N	ad. No. 146, 2006
Division 3 heading	
c. 39	ad. No. 30, 2003
	am. No. 146, 2006
Division 4 heading	ad. No. 53, 2011

Endnote 4—Amendment history

Provision affected	How affected
c. 40	ad. No. 53, 2011
c. 41	ad. No. 53, 2011
c. 42	ad. No. 53, 2011
c. 43	ad. No. 53, 2011
c. 44	ad. No. 53, 2011
c. 45	ad. No. 53, 2011
	am. No. 98, 2012
c. 46	ad. No. 53, 2011
c. 47	ad. No. 53, 2011
c. 48	ad. No. 53, 2011
c. 49	ad. No. 53, 2011
c. 50	ad. No. 53, 2011
c. 51	ad. No. 53, 2011
Schedule 2 heading	
Part 1 heading	
c. 2	am. No. 83, 1999; No. 45, 2000; No. 30, 2003; No. 118, 2007; No. 53, 2008
c. 3	am. No. 83, 1999
Part 2 heading	
c. 4	am. No. 138, 2000; No. 113, 2007
Part 4 heading	
c. 7	am. No. 45, 2000
c. 8	am. No. 45, 2000; No. 53, 2008
c. 8A	ad. No. 30, 2003
c. 11	am. No. 45, 2000
c. 12	rs. No. 45, 2000
	am. No. 113, 2007
	rep. No. 53, 2008
Schedule 3 heading	
c. 1	am. No. 30, 2003; No. 96, 2014; No. 96, 2014
c. 2	am. No. 45, 2000; No. 146, 2006; No. 63, 2008; No. 27, 2009

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Endnote 4—Amendment history

Provision affected	How affected
c. 3	am. No. 63, 2008
c. 3A	ad. No. 45, 2000
c. 4	rs. No. 146, 2006
	rs. No. 63, 2008
c. 5	am. No. 30, 2003
	rs. No. 146, 2006
c. 6	rep. No. 27, 2009
c. 7	am. Nos. 30 and 35, 2003; Nos. 52 and 100, 2004; No. 100, 2005; Nos. 53 and 141, 2011; No 99, 2013; No 122, 2014
c. 8	am. No. 75, 2001; No. 30, 2003; No. 146, 2006; No. 38, 2010
Schedule 4 heading	am. No. 63, 2008
Part 1 heading	
c. 2	am. No. 83, 1999; Nos. 45 and 138, 2000; No. 59, 2004; No. 29, 2005; No. 146, 2006; Nos. 82 and 113, 2007; Nos. 53 and 63, 2008; No. 50, 2009; Nos. 50 and 141, 2011; Nos. 49, 50 and 98, 2012; No 70, 2013; No 14, 2014; <u>No 96, 2014</u> ; No 122, 2014
Part 2 heading	
c. 3	am. No. 83, 1999; No. 45, 2000; No. 59, 2004; No. 29, 2005; Nos. 82 and 146, 2006; Nos. 82 and 113, 2007; Nos. 53 and 63, 2008; Nos. 35, 50 and 60, 2009; Nos. 50, 52, 96 and 141, 2011; Nos. 49 and 50, 2012; No 70, 2013; No 14, 2014; No 66, 2014; <u>No 96, 2014</u> ; No 122, 2014
c. 3A	ad. No. 29, 2005
c. 4	am. No. 60, 2009; No. 154, 2012; No 122, 2014
c. 5	am. No. 141, 2011
c. 7	am. No. 59, 2004; No. 11, 2005
	rep. No. 60, 2009
	ad. No. 154, 2012
	rep No 122, 2014
Part 3 heading	rep. No. 60, 2009
Part 4 heading	rs. No. 141, 2011
c. 8	am. No. 45, 2000

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 108, 2006
c. 9	ad. No. 68, 1999 (as am. by No. 93, 2000)
	am. No. 45, 2000
cc. 10, 11.....	ad. No. 141, 2011