A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999

No. 83, 1999

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An Act to implement A New Tax System by amending legislation as a consequence of the *A New Tax System (Family Assistance) Act 1999*, and for related purposes

Contents

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An Act to implement A New Tax System by amending legislation as a consequence of the *A New Tax System (Family Assistance) Act 1999,* and for related purposes

[*Assented to 8 July 1999*]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*.

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2 Commencement

(1) Sections 1, 2 and 3 and Part 8 of Schedule 1 commence on the day on which this Act receives the Royal Assent.

(2) Schedule 1 (Parts 1 to 5), Schedules 3 to 6, Schedule 7 (other than item 14), Schedules 8 and 9, Schedule 10 (other than item 63) and Schedule 11 (items 3 and 4 only) commence, or are taken to have commenced, on the commencement of Schedule 1 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*.

(3) Part 6 of Schedule 1 commences immediately after Part 4 of the *A New Tax System (Family Assistance) (Administration) Act 1999* commences.

(4) Part 7 of Schedule 1 commences, or is taken to have commenced, immediately after the commencement of:

   (a) Schedule 3 to the *Youth Allowance Consolidation Act 1999*; or

   (b) Schedule 1 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*;

whichever is the later.

(5) Schedule 2 commences immediately after the *A New Tax System (Family Assistance) Act 1999* commences.

(6) Item 14 of Schedule 7 is taken to have commenced on 1 April 1998.

(7) Item 63 of Schedule 10 is taken to have commenced immediately after the commencement of item 2 of Schedule 1 to the *Income Tax Rates Amendment Act (No. 1) 1997*.

(8) Item 1 of Schedule 11 commences, or is taken to have commenced, immediately after the commencement of section 4 of the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*.

(9) Item 2 of Schedule 11 commences at the latest of the following times:

   (a) the time at which this Act receives the Royal Assent;

    (b) immediately after the commencement of section 4 of the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*;

    (c) the beginning of 1 January 2000.

(10) Item 5 of Schedule 11 commences, or is taken to have commenced, immediately after the commencement of:

    (a) Schedule 1 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*; or

    (b) item 72 of Schedule 2 to the *Assistance for Carers Legislation Amendment Act 1999*;

whichever is the later.

3 Schedule(s)

Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Social Security Act 1991

Part 1—Amendments relating to family allowance

1 Paragraph 5(14)(b)

Repeal the paragraph, substitute:

> (b) the *social security rate* is the Part A rate of family tax benefit for which a person would be eligible (in respect of the young person) if the young person were not a prescribed student child.

2 Subsection 7(6)

Omit "family payment, a maternity allowance,".

3 Subsection 7(6AA)

Omit "family allowance,".

4 Subsection 10A(2)

Omit "Module H of the Family Allowance Rate Calculator in section 1069", substitute "Part 3.9".

Note: The heading to section 10A is replaced by the heading "**Definitions for certain means tests**".

5 Paragraph 11(10)(b)

Omit "or".

6 Paragraph 11(10)(c)

Repeal the paragraph.

7 Paragraph 11(10)(d)

Repeal the paragraph, substitute:

> (d) if the person is a member of a couple and, immediately before the person and the person's partner became members of that couple, the person was receiving a pension or benefit referred to in paragraph (a) or (b) or a job search allowance and the person's partner was receiving such a pension or benefit or a job search allowance—the period of 12 months

beginning on the day on which they became members of that couple; or

8 Subparagraph 11(10)(e)(ii)

Repeal the subparagraph, substitute:

> (ii) the person's partner is receiving a pension or benefit referred to in paragraph (a) or (b) or a job search allowance;

9 Subparagraph 11(10)(e)(iii)

Omit ", benefit or payment referred to in paragraph (a), (b) or (c)", substitute "or benefit referred to in paragraph (a) or (b)".

10 Subparagraph 11(10)(e)(iv)

Repeal the subparagraph, substitute:

> (iv) the pension or benefit referred to in paragraph (a) or (b) or the job search allowance first became payable to the person's partner;

11 Paragraph 11(10)(f)

Omit ", benefit or payment referred to in paragraph (a), (b) or (c)", substitute "or benefit referred to in paragraph (a) or (b)".

12 Paragraph 11(10A)(c)

Repeal the paragraph.

13 Subsection 19B(1)

Omit "In sections 198N (exemption from care receiver assets test) and 1132A (family allowance hardship rules)", substitute "In section 198N (exemption from care receiver assets test)".

Note: The heading to section 19B is altered by omitting "**and Family payment**".

14 Subsection 19B(2)

Repeal the subsection.

15 Subsection 23(1)

Insert:

additional child amounts are the amounts set out in the table in point 1210-A1A.

16 Subsection 23(1)

Insert:

Family Assistance Act means the *A New Tax System (Family Assistance) Act 1999.*

17 Subsection 23(1)

Insert:

Family Assistance Administration Act means the *A New Tax System (Family Assistance) (Administration) Act 1999.*

18 Subsection 23(1)

Insert:

family assistance law means any one or more of the following:
  (a) the Family Assistance Act;
  (b) the Family Assistance Administration Act;
  (c) regulations under the Family Assistance Administration Act.

19 Subsection 23(1)

Insert:

family tax benefit has the meaning given by the Family Assistance Act.

20 Subsection 23(1)

Insert:

FTB child has the meaning given by section 3 of the Family Assistance Act.

21 Subsection 23(1)

Insert:

maximum Part A rate of family tax benefit is the maximum rate worked out in step 1 of the method statement in clause 3 of Schedule 1 to the Family Assistance Act.

22 Subsection 23(1) (paragraph (m) of the definition of *recipient notification notice*)

Repeal the paragraph.

23 Subsection 23(1) (paragraph (m) of the definition of *recipient statement notice*)

Repeal the paragraph.

24 Subsection 23(1) (paragraph (d) of the definition of *social security payment*)

Repeal the paragraph.

25 Subsections 37(1) and (2)

Repeal the subsections.

26 Subsection 42(2) (note 1)

Omit ", family allowance".

27 Paragraph 198B(1B)(c)

Omit "FA children" (twice occurring), substitute "FTB children".

28 Paragraphs 198B(1BA)(a) and (b)

Omit "FA child", substitute "FTB child".

29 Paragraph 198D(1)(c)

Omit "FA children" (wherever occurring), substitute "FTB children".

30 Subparagraph 198D(1C)(b)(iii)

Omit "FA children" (wherever occurring), substitute "FTB children".

31 Paragraph 198D(1E)(d)

Omit "FA children" (wherever occurring), substitute "FTB children".

32 Paragraph 198HB(2)(a)

Omit "FA child" (wherever occurring), substitute "FTB child".

33 Paragraphs 198HB(3)(b) and (c)

Omit "FA children", substitute "FTB children".

34 Paragraphs 198HB(3)(d) and (e)

Omit "FA child", substitute "FTB child".

Note: The heading to subsection 198HB(3) is altered by omitting "*FA child*" and substituting "*FTB child*".

35 Paragraph 198JB(2)(a)

Omit "FA child" (wherever occurring), substitute "FTB child".

36 Subsection 198JB(3)

Omit "FA children" (wherever occurring), substitute "FTB children".

37 Paragraph 198JB(3)(d)

Omit "FA child", substitute "FTB child".

38 Paragraph 198JB(3)(e)

Omit "FA child", substitute "FTB child".

Note: The heading to subsection 198JB(3) is altered by omitting "*FA child*" and substituting "*FTB child*".

39 Subparagraph 198N(5)(a)(iii)

Omit "FA children" (wherever occurring), substitute "FTB children".

40 Subparagraph 198N(5)(aa)(iv)

Omit "FA children" (wherever occurring), substitute "FTB children".

41 Paragraph 198N(5)(ab)

Omit "FA child" (wherever occurring), substitute "FTB child".

42 Subsection 198N(6) (paragraphs (d) and (e) of the definition of *FPC*)

Omit "FA children", substitute "FTB children".

43 Paragraph 548C(2)(a)

Repeal the paragraph, substitute:

(a) a claim is made for family tax benefit in respect of a person (*initial claim*); and

44 Paragraph 992J(1)(c)

Repeal the paragraph, substitute:

> (c) immediately before the child's death, the child was an FTB child of the person;

45 Paragraph 992K(1)(c)

Repeal the paragraph, substitute:

> (c) immediately before the child's death, the child was an FTB child of the person;

46 Subsection 992K(1) (note 1)

Omit "Note 1", substitute "Note".

47 Subsection 992K(1) (note 2)

Repeal the note.

48 Paragraph 999(1)(a)

Repeal the paragraph, substitute:

> (a) either:
>> (i) the young person is an FTB child of the person or would be an FTB child of the person except that the young person, or the person on behalf of the young person, is receiving payments under a prescribed education scheme; or
>> (ii) the young person is 21 years of age and is not receiving youth allowance, and no other person is receiving youth allowance in respect of the young person; and

49 Subsection 999(1) (note 1)

Omit "Note 1", substitute "Note".

50 Subsection 999(1) (note 2)

Repeal the note.

51 Paragraph 999(2)(a)

Repeal the paragraph, substitute:

> (a) the organisation is eligible for family tax benefit for the young person, or would be eligible for family tax benefit for the young person except that the young person, or someone

on behalf of the young person, is receiving payments under a
prescribed education scheme; or

52 Subsection 999(2) (note 3)

Repeal the note.

53 Subparagraph 1002(2)(a)(i)

Omit "family allowance,", substitute "family tax benefit,".

Note: The heading to section 1017 is altered by omitting "**family allowance**".

54 Subparagraph 1033(c)(ii)

Repeal the subparagraph, substitute:

(ii) the young person was an FTB child of the person; or

55 Section 1033 (note)

Repeal the note.

56 Paragraph 1034(c)

Repeal the paragraph, substitute:

(c) immediately before the child died, the child was an FTB
child;

57 Section 1034 (note)

Repeal the note.

58 Subsection 1061A(1) (note 1)

Omit "section 864A deals with family allowance advance,".

59 Paragraph 1061P(1)(b)

Repeal the paragraph, substitute:

(b) the person's daily rate of family tax benefit worked out in
subsection (3), multiplied by 14; and

60 Paragraph 1061P(2)(b)

Repeal the paragraph, substitute:

(b) the person's daily rate of family tax benefit worked out in
subsection (3), multiplied by 14; and

61 At the end of section 1061P

Add:

(3) A person's daily rate of family tax benefit is calculated in accordance with the following formula and then rounded in accordance with subsection 58(3) of the Family Assistance Act:

$$\frac{\text{Maximum rate of FTB} \;-\; \text{Base rate of FTB}}{365}$$

where:

base rate of FTB means the base rate of family tax benefit for the person under clause 4 of Schedule 1 to the Family Assistance Act.

maximum rate of FTB means the maximum rate of family tax benefit for the person under step 1 of clause 3 of Schedule 1 to the Family Assistance Act.

62 Paragraph 1064-D1(f)

Repeal the paragraph, substitute:

(f) either of the following applies:
  (i) if the person is not a member of a couple, or is a member of an illness separated couple, a respite care couple or a temporarily separated couple and is entitled to be paid family tax benefit—the person's maximum Part A rate of family tax benefit does not include rent assistance;
  (ii) if the person is a member of a couple other than an illness separated couple, a respite care couple or a temporarily separated couple, and the person, or the person's partner, is entitled to be paid family tax benefit—the maximum Part A rate of family tax benefit of the person, or the person's partner, does not include rent assistance.

63 Point 1064-H2

Omit "FA child", substitute "FTB child".

64 Point 1064-H2 (note 2)

Repeal the note.

65 Point 1064-H4

Omit "FA child", substitute "FTB child".

66 Point 1064-H5

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1064-H5 is altered by omitting "*FA child*" and substituting "*FTB child*".

67 Point 1064-H6

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1064-H6 is altered by omitting "*FA child*" and substituting "*FTB child*".

68 Section 1064 (at the end of Module H)

Add:

Special rule dealing with the death of an FTB child

1064-H7 If an FTB child of a person dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

> Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

69 Point 1065-E2

Omit "FA child", substitute "FTB child".

70 Point 1065-E2 (note 3)

Repeal the note.

71 Point 1065-E3

Omit "FA child", substitute "FTB child".

72 Point 1065-E4

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1065-E4 is altered by omitting "*FA child*" and substituting "*FTB child*".

73 Point 1065-E5

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1065-E5 is altered by omitting "*FA child*" (wherever occurring) and substituting "*FTB child*".

74 Section 1065 (at the end of Module E)

Add:

Special rule dealing with the death of an FTB child

1065-E6 If an FTB child of a person dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

75 Paragraph 1066-D1(e)

Repeal the paragraph, substitute:

(e) if the person is entitled to be paid family tax benefit—the person's maximum Part A rate of family tax benefit does not include rent assistance.

76 Point 1066-H2

Omit "FA child", substitute "FTB child".

77 Point 1066-H2 (note 1)

Omit "Note 1", substitute "Note".

78 Point 1066-H2 (note 2)

Repeal the note.

79 Point 1066-H3

Omit "FA child", substitute "FTB child".

80 Point 1066-H4

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1066-H4 is altered by omitting "*FA child*" and substituting "*FTB child*".

81 Point 1066-H5

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1066-H5 is altered by omitting "*FA child*" (wherever occurring) and substituting "*FTB child*".

82 Section 1066 (at the end of Module H)

Add:

Special rule dealing with the death of an FTB child

1066-H6 If an FTB child of a person dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

83 Paragraph 1066A-EA2(h)

Repeal the paragraph, substitute:

   (h) either of the following applies:
        (i) if the person is a member of an illness separated couple, a respite care couple or a temporarily separated couple and is entitled to be paid family tax benefit—the person's maximum Part A rate of family tax benefit does not include rent assistance;
        (ii) if the person is not a member of an illness separated couple, a respite care couple or a temporarily separated couple, and the person or the person's partner is entitled to be paid family tax benefit—the maximum Part A rate of family tax benefit of the person, or the person's partner, does not include rent assistance.

84 Paragraph 1066A-EB2(i)

Repeal the paragraph, substitute:

   (i) either of the following applies:
        (i) if the person is a member of an illness separated couple, a respite care couple or a temporarily separated couple and is entitled to be paid family tax benefit—the person's maximum Part A rate of family tax benefit does not include rent assistance;
        (ii) if the person is not a member of an illness separated couple, a respite care couple or a temporarily separated

couple, and the person or the person's partner is entitled to be paid family tax benefit—the maximum Part A rate of family tax benefit of the person, or the person's partner, does not include rent assistance.

85 Point 1066A-I2

Omit "FA child", substitute "FTB child".

86 Point 1066A-I2 (note 1)

Omit "Note 1", substitute "Note".

87 Point 1066A-I2 (note 2)

Repeal the note.

88 Point 1066A-I3

Omit "pension or benefit increase child", substitute "FTB child".

89 Point 1066A-I4

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1066A-I4 is altered by omitting "*FA child*" and substituting "*FTB child*".

90 Point 1066A-I5

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1066A-I5 is replaced by "*Special rule where partner has an FTB child but is not receiving additional allowance for the FTB child*".

91 Section 1066A (at the end of Module I)

Add:

Special rule dealing with the death of an FTB child

1066A-I6 If an FTB child of a person dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

> Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

92 Point 1066B-F2

Omit "FA child", substitute "FTB child".

93 Point 1066B-F2 (note 3)

Repeal the note.

94 Point 1066B-F3

Omit "FA child", substitute "FTB child".

95 Point 1066B-F4

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1066B-F4 is altered by omitting "*FA child*" and substituting "*FTB child*".

96 Point 1066B-F5

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1066B-F5 is altered by omitting "*FA child*" (wherever occurring) and substituting "*FTB child*".

97 Section 1066B (at the end of Module F)

Add:

Special rule dealing with the death of an FTB child

1066B-F6 If an FTB child of a person dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

98 Paragraph 1067G-D1(h)

Repeal the paragraph, substitute:

   (h) either of the following applies:
      (i) if the person is not a member of a couple, or is a member of an illness separated couple, a respite care couple or a temporarily separated couple and is entitled to be paid family tax benefit—the person's maximum Part A rate of family tax benefit does not include rent assistance;

(ii) if the person is a member of a couple other than an illness separated couple, a respite care couple or a temporarily separated couple, and the person or the person's partner is entitled to be paid family tax benefit—the maximum Part A rate of family tax benefit of the person, or the person's partner, does not include rent assistance.

99 Point 1067G-K8

Repeal the point, substitute:

Child to whom this point applies

1067G-K8 This point applies to an FTB child in respect of whom a person is eligible for a Part A rate of family tax benefit that exceeds the person's base rate of family tax benefit under clause 4 of Schedule 1 to the Family Assistance Act.

100 Section 1067G (at the end of Module K)

Add:

Special rule dealing with the death of an FTB child

1067G-K9 If a child to whom point 1067G-K8 applies dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

> Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

101 Point 1067L-F8

Repeal the point, substitute:

Child to whom this point applies

1067L-F8 This point applies to an FTB child in respect of whom a person is eligible for a Part A rate of family tax benefit that exceeds the person's base rate of family tax benefit under clause 4 of Schedule 1 to the Family Assistance Act.

102 Section 1067L (at the end of Module F)

Add:

Special rule dealing with the death of an FTB child

1067L-F9 If a child to whom point 1067L-F8 applies dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

> Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

103 Paragraph 1068-F1(f)

Repeal the paragraph, substitute:

   (f) either of the following applies:
     (i) if the person is not a member of a couple, or is a member of an illness separated couple, a respite care couple or a temporarily separated couple and is entitled to be paid family tax benefit—the person's maximum Part A rate of family tax benefit does not include rent assistance;
     (ii) if the person is a member of a couple other than an illness separated couple, a respite care couple or a temporarily separated couple, and the person or the person's partner is entitled to be paid family tax benefit—the maximum Part A rate of family tax benefit of the person, or the person's partner, does not include rent assistance.

104 Point 1068-J3

Omit "FA child", substitute "FTB child".

105 Point 1068-J6

Repeal the point, substitute:

FTB child must be present in Australia

1068-J6 Additional allowance is not payable for an FTB child unless the child is physically present in Australia.

106 Point 1068-J7

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1068-J7 is altered by omitting "*FA child*" and substituting "*FTB child*".

107 Point 1068-J8

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1068-J8 is altered by omitting "*FA child*" (wherever occurring) and substituting "*FTB child*".

108 Section 1068 (at the end of Module J)

Add:

Special rule dealing with the death of an FTB child

1068-J9 If an FTB child of a person dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

109 Paragraph 1068A-D1(f)

Repeal the paragraph, substitute:

> (f) if the person is entitled to be paid family tax benefit—the person's maximum Part A rate of family tax benefit does not include rent assistance.

110 Paragraph 1068B-F1(h)

Repeal the paragraph, substitute:

> (h) either of the following applies:
>> (i) if the person is a member of an illness separated couple, a respite care couple or a temporarily separated couple and is entitled to be paid family tax benefit—the person's maximum Part A rate of family tax benefit does not include rent assistance;
>> (ii) if the person is a member of a couple other than an illness separated couple, a respite care couple or a temporarily separated couple, and the person or the person's partner is entitled to be paid family tax benefit—the maximum Part A rate of family tax benefit of the person, or the person's partner, does not include rent assistance.

111 Point 1068B-G2

Omit "FA child", substitute "FTB child".

112 Point 1068B-G4

Repeal the point, substitute:

FTB child must be present in Australia

1068B-G4 Additional allowance is not payable for an FTB child unless the child is physically present in Australia.

113 Point 1068B-G5

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The heading to point 1068B-G5 is replaced by "*Additional amount of remote area allowance where partner has an FTB child but is not receiving additional remote area allowance for the FTB child*".

114 Section 1068B (at the end of Module G)

Add:

Special rule dealing with the death of an FTB child

1068B-G6 If an FTB child of a person dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

115 Paragraph 1111(a)

Omit "or a family allowance".

116 Paragraph 1111(b)

Omit ", allowance or payment".

117 Subsections 1124A(1) (note 4) and 1125A(1) (note 4)

Omit ", benefit or family allowance", substitute "or benefit".

118 Sections 1132A, 1132C and 1132D

Repeal the sections.

119 Part 3.12A (heading)

Repeal the heading, substitute:

Part 3.12A—Provisions for certain means tests

120 Subsection 1157A(1)

Omit "for the purposes of the family allowance income test and (except for the provisions relating to expense fringe benefits and financial investment fringe benefits) are also necessary".

121 Subsection 1157A(1) (note 1)

Repeal the note.

122 Subsection 1157A(1) (note 2)

Renumber as note 1.

123 Subsection 1157A(1) (note 3)

Renumber as note 2.

124 Subsection 1157A(1) (note 4)

Renumber as note 3.

125 Subsection 1157V(1A)

Repeal the subsection.

126 Section 1190 (table items 4 and 4AA)

Repeal the items, substitute:

4	Additional child amounts (for dependent children for calculating a person's notional agreement pension rate)	additional child amounts	International Agreement Portability Rate Calculator—point 1210-A1A (all items in table)

127 Section 1190 (table items 5, 6, 7, 7A, 13 and 14)

Repeal the items.

128 Section 1190 (table items 19 and 19A)

Repeal the items.

129 Section 1190 (table items 21, 22, 23A and 23B)

Repeal the items.

130 Section 1190 (table items 34A, 34B and 35)

Repeal the items.

131 Section 1191 (table items 4, 4A, 5, 6, 6A, 6B, 7 and 8)

Repeal the items, substitute:

	Child amounts				
4	additional child amounts	1 January	June	highest June quarter before reference quarter (but not earlier than June quarter 1999)	$2.60

132 Section 1191 (table items 13 and 13A)

Repeal the items.

133 Section 1191 (table items 15, 16, 17A and 17B)

Repeal the items.

134 Section 1191 (table items 24A, 25 and 26)

Repeal the items.

135 Subsections 1194(2) and (3)

Omit ", (4), (5)".

136 Subsections 1194(4) and (5)

Repeal the subsections.

137 Section 1199

Repeal the section.

138 Section 1202

Repeal the section.

139 Point 1210-A1 (method statement, steps 5, 6 and 7)

Repeal the steps, substitute:

> *Step 5.* If the person's notional agreement pension rate is not nil, add the additional child amount or amounts (that are applicable under point 1210-A1A) to the person's notional agreement pension rate. This new amount is the person's ***total notional rate***.
>
> *Step 6.* Multiply the person's total notional rate by the person's residence factor: the result is the person's ***international agreement portability rate***.

140 After point 1210-A1

Insert:

Additional child amounts

1210-A1A For the purposes of step 5 of the method statement, the additional child amounts that may be applicable are set out in the following table. They are annual amounts. The amount in item 3 is only applicable if an amount in item 1 or 2 is to be paid to a person without a partner.

Additional child amounts		
Item	**Additional child amount**	
1	for each dependent child under 13 years of age	$1,957.80
2	for each dependent child who has reached 13, but is under 15, years of age	$2,732.60
3	for a person without a partner	$962.00

Note: The additional child amounts are indexed annually in line with CPI increases (see sections 1191 to 1194).

Transitional indexation

1210-A1B If, for the purposes of point 1210-A1A, the Secretary determines in writing a higher amount in substitution for an amount set out in the table, the higher amount is taken, from the commencement of this point, to be substituted for the amount so set out.

1210-A1C A determination under point 1210-A1B is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.

141 Section 1211 (note 3)

Repeal the note.

142 Subsection 1223(1)

Omit "subsections (1A) and", substitute "subsection".

143 Subsection 1223(1A)

Repeal the subsection.

144 Subsections 1223(3) and (4)

Repeal the subsections.

145 Paragraph 1250(1)(l)

Repeal the paragraph.

146 Clauses 50, 51, 52, 53, 54 and 69 of Schedule 1A

Repeal the clauses.

Part 2—Amendments relating to family tax payment

147 Subsection 23(1) (paragraph (ma) of the definition of *recipient notification notice*)

Repeal the paragraph.

148 Subsection 23(1) (paragraph (ma) of the definition of *recipient statement notice*)

Repeal the paragraph.

149 Subsection 23(1) (paragraph (da) of the definition of *social security payment*)

Repeal the paragraph.

150 Subsection 1223(1D)

Repeal the subsection.

151 Section 1298C

Repeal the section.

Part 3—Amendments relating to maternity allowances

152 Subsection 7(6AA)

Omit "a maternity allowance,".

153 Subsection 23(1) (paragraph (mb) of the definition of *recipient statement notice*)

Repeal the paragraph.

Part 4—Amendments relating to parenting payment

154 Section 500W (note 2)

After "Module G of", insert "Benefit".

155 Subsection 1206Q(3)

After "includes a", insert "benefit".

156 Paragraph 1224EA(d)

After "entitlement or", insert "benefit".

Part 5—Amendments relating to the introduction of child care benefit

157 Subsection 23(1) (definition of *protected information*)

Repeal the definition, substitute:

protected information means:
  (a) information about a person that is or was held in the records of the Department or of the Agency; or
  (b) information about a person obtained by an officer under the family assistance law that is or was held in the records of the Australian Taxation Office or the Health Insurance Commission; or
  (c) information to the effect that there is no information about a person held in the records of one or more of the following:
      (i) the Department;
     (ii) the Agency;
    (iii) the Australian Taxation Office;
     (iv) the Health Insurance Commission.

158 Subsection 1261(1)

Omit "*and Youth*".

159 Subsection 1312(1)

Omit ", the *Child Care Payments Act 1997*".

160 Paragraph 1312(1A)(d)

Omit ", the *Child Care Payments Act 1997*".

161 Subparagraph 1312A(b)(i)

Omit ", the *Child Care Payments Act 1997*".

162 Section 1312A (note 2)

Omit ", the *Child Care Payments Act 1997*".

163 Paragraph 1312B(b)

Omit "the *Child Care Payments Act 1997*", substitute "the family assistance law".

164 Section 1313

Omit ", the *Child Care Payments Act 1997*" (wherever occurring).

165 Paragraph 1314(1)(a)

Omit ", the *Child Care Payments Act 1997*".

166 Subsection 1318(3)

Omit ", the *Child Care Payments Act 1997*".

Part 6—Amendments relating to overpayments and debt recovery

167 After paragraph 1228(2)(a)

Insert:

(aa) a payment of family assistance within the meaning of the *A New Tax System (Family Assistance) Act 1999*; or

168 Paragraph 1231(2)(b)

Repeal the paragraph, substitute:

(b) the amount is recovered by the Commonwealth under:

(i) another provision of this Chapter; or

(ii) Part 4 of the *A New Tax System (Family Assistance— Administration) Act 1999*.

Part 7—Amendments relating to commencement of the Youth Allowance Consolidation Act 1999

169 Paragraph 10B(4)(c)

Omit "(except a family tax payment),", substitute ", the Family Assistance Act".

170 Subpoint 1067G-G11(4) (definition of *income tax*)

Omit ", and without regard to any increase occurring in the tax free threshold because of section 20C or 20D of the *Income Tax Rates Act 1986*,".

171 Subpoint 1067G-G11(4) (definition of *notional income tax*)

Omit ", and without regard to any increase occurring in the tax free threshold because of section 20C or 20D of the *Income Tax Rates Act 1986*,".

172 Subpoint 1067-G13(1)

Repeal the formula, substitute:

$$2 \left[\frac{GAM}{2} + TNITML \right] + NPBL$$

173 Subpoint 1067G-G13(2) (paragraph (a) of the definition of *NITML (notional income tax/medicare levy)*)

Omit ", and without regard to any increase occurring in the tax free threshold because of section 20C or 20D of the *Income Tax Rates Act 1986*".

174 Subpoint 1067G-G13(2) (definition of *TFTI (tax-free threshold increase)*)

Repeal the definition.

175 Paragraph 1127(a)

Omit ", a social security benefit or a family allowance", substitute "or a social security benefit".

176 Paragraph 1127(b)

Omit ", benefit or allowance", substitute "or benefit".

Part 8—Miscellaneous amendment

177 Section 1190 (table item 49C, column 4)

Omit "[Parenting Allowance Rate Calculator—point 1068A-E8—Table E—column 3—item 4]".

Schedule 2—A New Tax System (Family Assistance) Act 1999

1 Subsection 3(1) (at the end of the definition of *family assistance*)

Add:

; or (e) family tax benefit advance.

2 Subsection 3(1) (definition of *family member*)

Repeal the definition.

3 Subsection 3(1) (definition of *non-standard hours family day care*)

Omit "a family day care service", substitute "an approved family day care service".

4 Subsection 3(1) (definition of *part-time family day care*)

Omit "a family day care service", substitute "an approved family day care service".

5 Subsection 3(1) (definition of *school holiday session*)

Omit "outside school hours care service", substitute "approved outside school hours care service".

6 Subsection 3(1) (definition of *standard hours family day care*)

Omit "a family day care service", substitute "an approved family day care service".

7 Paragraph 10(2)(a)

Omit "occasional care service", substitute "approved occasional care service".

Note: The heading to subsection 10(2) is altered by omitting "*occasional care service*" and substituting "*approved occasional care service*".

8 Paragraph 10(3)(a)

Omit "occasional care service", substitute "approved occasional care service".

9 Paragraph 10(4)(c)

Omit "calendar", substitute "financial".

10 Section 13

Omit "outside school hours care service", substitute "approved outside school hours care service".

11 Subsection 24(5)

Omit "child" (wherever occurring), substitute "individual".

12 Subsection 30(1)

Omit "at the same time", substitute "on the same day".

Note: The heading to section 30 is altered by omitting "**at the same time**" and substituting "**on the same day**".

13 Paragraph 33(1)(d)

Omit "the subject amount", substitute "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".

14 Paragraph 33(1)(e)

Omit "the subject amount", substitute "that much of the subject amount".

15 Subsection 33(1)

Omit "the subject amount and no-one else is, or can become, eligible for or entitled to be paid that amount", substitute "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".

16 Subsection 42(2)

Repeal the subsection, substitute:

(2) The statement under paragraph (1)(b) must set out the total amount of child care benefit applicable under section 70 in respect of all sessions of care covered by subsection (3). For that purpose, the CCB % that is to be used in any case where Schedule 2 applies is

the CCB % specified in the determination mentioned in paragraph (1)(a) of this section.

17 Paragraph 42(3)(b)

Repeal the paragraph, substitute:

(b) for which the service considers the individual would be eligible for child care benefit under section 43 if subparagraph 43(1)(d)(ii) and paragraph 43(1)(f) were disregarded.

18 Paragraph 45(2)(a)

Omit "calendar", substitute "financial".

19 Paragraph 46(1)(a)

Omit "calendar", substitute "financial".

20 Subsection 52(1)

After "sessions of care", insert "(other than sessions of care provided before or after school hours)".

21 Subsection 52(2)

Repeal the subsection, substitute:

(2) Subject to this section, the individual or approved child care service is only eligible for those sessions or parts of sessions worked out in accordance with a determination under subsection (2A).

(2A) The Minister must determine how to work out the sessions or parts of sessions for which individuals or approved child care services are to be eligible, in cases where their total length in any week beginning on a Monday would otherwise exceed 20 hours, such that their total length in the week is 20 hours.

22 Subsections 53(6) and (7)

Omit "calendar" (wherever occurring), substitute "financial".

23 Subsection 54(2)

Repeal the subsection, substitute:

(2) Subject to this section, the individual or approved child care service is only eligible for those sessions or parts of sessions worked out in accordance with a determination under subsection (2A).

(2A) The Minister must determine how to work out the sessions or parts of sessions for which individuals or approved child care services are to be eligible, in cases where their total length in any week beginning on a Monday would otherwise exceed 50 hours, such that their total length in the week is 50 hours.

24 Subsections 55(4) and (5)

Omit "calendar" (wherever occurring), substitute "financial".

25 Section 56

Repeal the section, substitute:

56 Rules about the making of determinations under sections 53 and 55

Determinations to be made in accordance with rules

(1) A determination by the Secretary or an approved child care service under section 53 or 55 must be made in accordance with rules in force under subsection (2).

Minister may determine rules

(2) The Minister may determine rules relating to the making of determinations under section 53 or 55.

56A Disallowable instruments

A determination under subsection 52(2A), 53(1), 54(2A) or 56(2) is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.

26 Paragraphs 66(b) and 67(b)

Before "PP (Partnered)", insert "Benefit".

27 Paragraph 71(1)(a)

Repeal the paragraph, substitute:

(a) this subsection is being applied for the purposes of
subsection 42(2); and

28 Subparagraph 71(1)(b)(i)

Omit "child", substitute "child concerned".

29 Subparagraph 71(1)(b)(ii)

Omit "individual", substitute "individual concerned".

30 Paragraph 71(3)(c)

Omit "calendar", substitute "financial".

31 Paragraph 71(4)(b)

Omit "calendar", substitute "financial".

32 Subparagraph 71(4)(c)(iii)

Omit "an individual who is eligible for child care benefit for the care
provided to the child", substitute "the individual mentioned in
subparagraph (1)(b)(ii)".

33 Paragraphs 1(2)(a) and (b) of Schedule 1

Repeal the paragraphs, substitute:
(a) use Part 2 (clauses 3 to 24) if:
  (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 or a
  service pension; and
(b) use Part 3 (clauses 25 to 28) if:
  (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 or a service pension.

34 Subclause 2(2) of Schedule 2 (subparagraph (a)(i) of the definition of *part-time %*)

Omit "a centre based long day care service", substitute "an approved
centre based long day care service".

35 Subclause 3(2) of Schedule 2 (method statement, step 1*)*

Omit "occasional care service" (wherever occurring), substitute "approved occasional care service".

36 Clause 2 of Schedule 4 (after table item 20)

Insert:

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]

37 Subclause 3(1) of Schedule 4 (after table item 20)

Insert:

20A	CCB multiple child loadings	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 1999)	$0.01

Schedule 3—Child Care Act 1972

1 Subsection 4(1)

Insert:

family assistance law means any one or more of the following:
  (a) the *A New Tax System (Family Assistance) Act 1999*;
  (b) the *A New Tax System (Family Assistance) (Administration) Act 1999*;
  (c) regulations under the *A New Tax System (Family Assistance) (Administration) Act 1999*.

2 Paragraph 4(2)(b)

Omit "the *Social Security Act 1991*", substitute "a family assistance law".

3 Subparagraph 12K(c)(i)

Omit "the *Social Security Act 1991*", substitute "a family assistance law".

4 Subparagraph 12L(c)(i)

Omit "the *Social Security Act 1991*", substitute "a family assistance law".

5 Section 12M

Omit "the *Social Security Act 1991*", substitute "a family assistance law".

6 Paragraph 12N(1)(a)

Omit "the *Social Security Act 1991*", substitute "a family assistance law".

7 Subsection 12S(3)

Omit "the *Social Security Act 1991*", substitute "a family assistance law".

Schedule 4—Child Support (Assessment) Act 1989

1 Section 5 (definition of *claimant*)

Repeal the definition, substitute:

> *claimant*, in relation to family tax benefit, means a person who has made a claim for the benefit, if the claim has not been determined.

2 Section 5 (definition of *family allowance*)

Repeal the definition.

3 Section 5

Insert:

> *Family Assistance Act* means the *A New Tax System (Family Assistance) Act 1999*.

4 Section 5

Insert:

> *family tax benefit* has the meaning given by the Family Assistance Act.

5 Paragraph 39(2)(b)

Repeal the paragraph, substitute:

> (b) if the child will be under 16 at the end of the child support year—the amount worked out using the formula:
>
> $$\Big[\text{Standard FTB rate} \; - \; \text{Base FTB rate} \Big] \times 26$$
>
> where:
>
> *base FTB rate* means the base FTB child rate under clause 8 of Schedule 1 to the Family Assistance Act, for which the liable parent was eligible on 1 January immediately before the child support year.
>
> *standard FTB rate* means the standard rate under clause 7 of Schedule 1 to the Family Assistance Act, for which the liable

parent was eligible on 1 January immediately before the child support year.

6 Paragraph 89(4)(b)

Repeal the paragraph, substitute:

> (b) family tax benefit for the child at a rate higher than the base rate for the party under clause 4 of Schedule 1 to the Family Assistance Act;

7 Subsection 89(4) (note)

Repeal the note.

8 Paragraph 91A(1)(b)

Repeal the paragraph, substitute:

> (b) the party referred to in paragraph 83(1)(a) (the *eligible person*) is entitled to be paid, or is a claimant for, family tax benefit for the child at a rate higher than the base rate for the eligible person under clause 4 of Schedule 1 to the Family Assistance Act, on the day on which the application is made; and

Note: The heading to section 91A is altered by omitting "**sole parent pension, family allowance etc.**" and substituting "**family tax benefit**".

9 Subsection 91A(1) (note)

Repeal the note.

10 Subsection 91A(3)

Repeal the subsection, substitute:

> (3) The Secretary must decide if the eligible person or the person's partner (if any) has taken reasonable action to obtain maintenance by applying clause 10 of Schedule 1 to the Family Assistance Act as if:
>
>> (a) the Registrar had accepted the agreement; and
>> (b) if the eligible person is a claimant for family tax benefit—the eligible person was entitled to be paid the benefit.
>
> The Secretary is said to make an adverse decision under this subsection if the Secretary decides that the eligible person would only be entitled to be paid family tax benefit at the base rate.

Note: The consequence of deciding, under clause 10, that the person (or their partner) has not taken reasonable action to obtain maintenance is that the family tax benefit rate is the base rate.

11 Paragraph 92(4)(a)

Repeal the paragraph, substitute:

    (a) the party referred to in paragraph 83(1)(a) (the *eligible person*) is entitled to be paid, or is a claimant for, family tax benefit for the child at a rate higher than the base rate for the eligible person under clause 4 of Schedule 1 to the Family Assistance Act, on the day on which the application is made; and

12 Subsection 92(4) (note)

Repeal the note.

Schedule 5—Data-matching Program (Assistance and Tax) Act 1990

1 Subsection 3(1) (paragraph (e) of the definition of *income data*)

Omit "or".

2 Subsection 3(1) (paragraph (f) of the definition of *income data*)

Repeal the paragraph.

3 Subsection 3(1) (after paragraph (da) of the definition of *personal assistance*)

Insert:

   (db) a payment of fee relief under the *Child Care Act 1972* as in force immediately before the commencement of Schedule 3 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*; or

   (dc) childcare rebate under the *Childcare Rebate Act 1993* as in force immediately before its repeal; or

   (dd) family assistance within the meaning of the *A New Tax System (Family Assistance) Act 1999*;

Schedule 6—Farm Household Support Act 1992

1 Subsection 3(1)

Omit "family allowance".

2 Subsection 3(1)

Omit "non-benefit PP (partnered)".

3 Paragraph 24A(1)(b)

After "income support payment", insert "rate".

4 Paragraph 24A(1)(c)

Repeal the paragraph.

5 Subsection 24A(1A) (definition of *exempt assets family allowance rate*)

Repeal the definition.

6 Subsection 24A(1A) (definition of *family allowance rate*)

Repeal the definition.

7 Subsection 24A(1A) (paragraph (c) of the definition of *income support payment rate*)

Repeal the paragraph.

8 Subsection 24B(2) (paragraph (c) of the definition of *income support payment rate*)

Repeal the paragraph.

Schedule 7—Health Insurance Act 1973

1 Subsection 3(1)

Insert:

> *base rate* has the meaning given by subsection 3(1) of the Family Assistance Act.

2 Subsection 3(1)

Insert:

> *benefit dependant* of a person means a child in respect of whom the person, or the person's partner, is entitled to be paid family tax benefit by instalment, where:
>
> > (a) the Part A rate of the person, or the person's partner, exceeds their base rate; and
> >
> > (b) the person is:
> >
> > > (i) a recipient of a newstart allowance, sickness allowance or special benefit under the *Social Security Act 1991*; or
> > >
> > > (ii) a recipient of youth allowance under that Act who is not undertaking full-time study for the purposes of that Act.

3 Subsection 3(1) (paragraph (c) of the definition of *dependant*)

Omit "DSS".

4 Subsection 3(1) (subparagraph (d)(i) of the definition of *dependant*)

Omit all the words from and including "in respect of" to and including "Act", substitute "in respect of whom a person is entitled to be paid family tax benefit by instalment, where the person's Part A rate of family tax benefit exceeds the person's base rate".

5 Subsection 3(1) (note to the definition of *dependant*)

Repeal the note.

6 Subsection 3(1) (definition of *DSS benefit dependant*)

Repeal the definition.

7 Subsection 3(1)

Insert:

> *entitled to be paid family tax benefit by instalment* has the
> meaning given by the *A New Tax System (Family Assistance)
> (Administration) Act 1999*.

8 Subsection 3(1)

Insert:

> *Family Assistance Act* means the *A New Tax System (Family
> Assistance) Act 1999*.

9 Subsection 3(1)

Insert:

> *family tax benefit* has the meaning given by subsection 3(1) of the
> Family Assistance Act.

10 Subsection 5B(12) (definition of *child*)

Repeal the definition, substitute:

> *child*, in relation to a person, means an FTB child (within the
> meaning of the Family Assistance Act) of the person, or of the
> person's partner (within the meaning of the *Social Security Act
> 1991*).

11 Subsection 5B(12) (subparagraphs (b)(i) and (ii) of the definition of *dependant*)

Omit "DSS".

12 Subsection 5B(12) (paragraph (ab) of the definition of *income*)

Repeal the paragraph, substitute:

> (ab) if the person is receiving a social security pension or benefit
> within the meaning of the *Social Security Act 1991*—the
> person's maintenance income (if any) under Division 5 of
> Part 2 of Schedule 1 to the Family Assistance Act; and

13 Subsection 5EA(6) (at the end of the definition of *family allowance*)

Add "and before 1 July 2000".

14 Subsection 5EA(6) (definition of *maximum family payment rate*)

Omit "rate of family payment", substitute "rate of family allowance".

15 Subsection 5EA(6) (paragraph (a) of the definition of *maximum family payment rate*)

After "*Social Security Act 1991*", insert ", as in force immediately before 1 July 2000,".

16 After section 5EA

Insert:

5EAA Disadvantaged persons (persons entitled to family tax benefit)

A person is a disadvantaged person within the meaning of this section if:

  (a) the person is entitled to be paid family tax benefit by instalment; and

  (b) the person's daily rate of family tax benefit consists of or includes the maximum Part A rate.

Schedule 8—Health Insurance Commission Act 1973

1 Subsection 3(1) (paragraph (d) of the definition of *recognised class of functions*)

Repeal the paragraph.

2 Paragraph 3(2)(ba)

Repeal the paragraph.

3 Part IIAA

Repeal the Part.

4 Section 33

Omit "or the child care cash rebate functions".

5 Section 34AAA

Repeal the section.

6 Subsection 36(6D)

Repeal the subsection.

Schedule 9—Veterans' Entitlements Act 1986

1 Section 5 (index of definitions)

Omit:

FA child	5F(1)

2 Section 5 (index of definitions)

Insert in its appropriate alphabetical position, determined on a letter-by-letter basis:

Family Assistance Act	5Q(1)
family tax benefit	5F(1)
FTB child	5F(1)

3 Subsection 5F(1) (definition of *FA child*)

Repeal the definition.

4 Subsection 5F(1)

Insert:

> *family tax benefit* has the meaning given by subsection 3(1) of the Family Assistance Act.

5 Subsection 5F(1)

Insert:

> *FTB child* has the meaning given by Subdivision A of Division 1 of Part 3 of the Family Assistance Act.

6 Subsection 5F(3)

Repeal the subsection.

7 Subsection 5Q(1)

Insert:

> *Family Assistance Act* means the *A New Tax System (Family Assistance) Act 1999*.

8 Subsections 5R(11) and (12)

Omit "FA child" (wherever occurring), substitute "FTB child".

9 Subsections 5R(11) (note 1) and (12) (note 1)

Omit "*FA child*", substitute "*FTB child*".

10 Module C of Schedule 6 (subparagraph SCH6-C3(f)(i))

Omit "FA child", substitute "FTB child".

11 Module C of Schedule 6 (subparagraph SCH6-C3(f)(ii))

Omit "is receiving family allowance in respect of an FA child", substitute "is entitled to be paid family tax benefit in respect of an FTB child".

12 Module C of Schedule 6 (subparagraph SCH6-C5(c)(ii))

Omit "is also receiving family allowance at a rate that is more than the minimum family allowance rate", substitute "is entitled to be paid family tax benefit at a rate higher than the base rate under clause 4 of Schedule 1 to the Family Assistance Act".

13 Module C of Schedule 6 (point SCH6-C5, note 2)

Repeal the note.

14 Module C of Schedule 6 (point SCH6-G2)

Omit "FA child", substitute "FTB child".

15 Module C of Schedule 6 (point SCH6-G2, note 1)

Omit "*FA child*", substitute "*FTB child*".

16 Module C of Schedule 6 (point SCH6-G3)

Omit "FA child", substitute "FTB child".

Note: The heading to point SCH6-G3 is altered by omitting "*FA children*" and substituting "*FTB children*".

17 Module C of Schedule 6 (points SCH6-G4 and SCH6-G5)

Omit "FA child" (wherever occurring), substitute "FTB child".

Note: The headings to points SCH6-G4 and SCH6-G5 are altered by omitting "*FA child*" (wherever occurring) and substituting "*FTB child*".

18 At the end of Module G of Schedule 6

Add:

Special rule dealing with the death of an FTB child

SCH6-G6 If an FTB child of a person dies, this Module has effect, for a period of 14 weeks after the death of the child, as if the child had not died.

> Note: This point does not prevent this Module having the effect it would have had if the child would otherwise have ceased to be an FTB child during that 14 weeks.

Schedule 10—Tax laws

Fringe Benefits Tax Assessment Act 1986

1 Subparagraph 47(8)(a)(ia)

Repeal the subparagraph.

2 Subparagraph 47(8)(a)(ii)

After "care", insert "provided before the commencement of item 1 of Schedule 10 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*".

3 Subparagraph 47(8)(a)(iii)

After "hours", insert "provided before the commencement of item 1 of Schedule 10 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*".

4 Subparagraph 47(8)(a)(iv)

After "vacations", insert "provided before the commencement of item 1 of Schedule 10 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*".

5 Subparagraph 47(8)(a)(iv)

Omit "and", substitute "or".

6 At the end of paragraph 47(8)(a)

Add:

> (v) an approved centre based long day care service within the meaning of the *A New Tax System (Family Assistance) (Administration) Act 1999*; or
>
> (vi) an approved family day care service within the meaning of the *A New Tax System (Family Assistance) (Administration) Act 1999*; or
>
> (vii) an approved outside school hours care service within the meaning of the *A New Tax System (Family Assistance) (Administration) Act 1999*; and

Income Tax Assessment Act 1936

7 Paragraph 16(4)(fa)

Repeal the paragraph, substitute:

> (fa) the Health Insurance Commission for the purpose of the administration of the *Childcare Rebate Act 1993*, being information as to whether a registered carer (within the meaning of that Act) or an applicant for registration as a registered carer has a tax file number;

8 After paragraph 16(4)(fb)

Insert:

> (fc) the Secretary to the Department of Family and Community Services for the purpose of the administration of the *A New Tax System (Family Assistance) (Administration) Act 1999*;

9 Subsection 23AF(17A) (paragraph (b) of the definition of *notional gross tax*)

Omit "and".

10 Subsection 23AF(17A) (paragraph (c) of the definition of *notional gross tax*)

Repeal the paragraph.

11 Subsections 23AF(17D) and (17E)

Repeal the subsections.

12 Subsection 23AG(3) (paragraph (b) of the definition of *notional gross tax*)

Omit "and".

13 Subsection 23AG(3) (paragraph (c) of the definition of *notional gross tax*)

Repeal the paragraph.

14 Subsections 23AG(5A) and (5B)

Repeal the subsections.

15 Paragraph 156(5)(b)

Omit "and Division 5 of Part II of the *Income Tax Rates Act 1986*".

16 Paragraph 156(5A)(b)

Omit "and Division 5 of Part II of the *Income Tax Rates Act 1986*".

17 Subsection 159J(6) (paragraph (ab) of the definition of *separate net income*)

After "*1991*", insert "as in force immediately before the commencement of item 1 of Schedule 10 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*".

18 Subsection 159J(6) (after paragraph (ab) of the definition of *separate net income*)

Insert:

    (ac) does not include child care benefit, family tax benefit, maternity allowance or maternity immunisation allowance paid under the *A New Tax System (Family Assistance) (Administration) Act 1999*; and

    (ad) does not include a child disability allowance paid under the *Social Security Act 1991*; and

    (ae) does not include maternity allowance, maternity immunisation allowance, family allowance, family allowance supplement or non-benefit PP (partnered) within the meaning of the *Social Security Act 1991* as in force immediately before the commencement of item 1 of Schedule 10 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*; and

19 Subsection 159J(6) (paragraph (a) of the definition of *separate net income*)

Omit all the words from and including "maternity allowance" to and including "*Social Security Act 1991*," (first occurring).

20 Subsection 159J(6) (paragraph (aab) (first and second occurring) of the definition of *separate net income*)

Repeal the paragraphs, substitute:

    (aab) does not include any part of benefit PP (partnered) paid under the *Social Security Act 1991*, as in force immediately before the commencement of item 1 of Schedule 10 to the *A New*

Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999, that is exempt under section 52-10 because of paragraph (e) of the item dealing with parenting payment (benefit PP (partnered)) in the table in section 52-15 of the *Income Tax Assessment Act 1997*; and

21 Subsection 159J(6) (subparagraph (b)(i) of the definition of *separate net income*)

Omit "family allowance supplement, family allowance,", substitute "family allowance or family allowance supplement within the meaning of the *Social Security Act 1991* as in force immediately before the commencement of item 1 of Schedule 10 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*,".

22 At the end of section 202

Add:

; and (m) to facilitate the administration of the *A New Tax System (Family Assistance) (Administration) Act 1999*; and

    (n) to facilitate the administration of the *A New Tax System (Bonuses for Older Australians) Act 1999*.

23 Subsection 251R(5)

Omit "family allowance under Part 2.17 of the *Social Security Act 1991*", substitute "family tax benefit under the *A New Tax System (Family Assistance) (Administration) Act 1999*".

Income Tax Assessment Act 1997

24 Section 11-15 (after table item headed "education")

Insert:

family assistance

child care benefit	52-150
family tax benefit	52-150
maternity allowance	52-150
maternity immunisation allowance	52-150

25 Section 11-15 (table item headed "social security or like payments")

Omit:

child care assistance	52-120

26 Section 11-15 (table item headed "social security or like payments")

Omit:

child care rebate	52-120

27 Section 12-5 (after table item headed "family")

Insert:

family tax benefit

fee or commission for advice	25-7

28 Section 13-1 (table item headed "dependants")

Omit:

sole parent	....…….159K

29 Section 13-1 (table item headed "sole parent")

Repeal the item.

30 After section 25-5

Insert:

25-7 Advice about family tax benefit

You can deduct a fee or commission you incur, to the extent that the fee or commission is for advice in relation to a claim for family tax benefit under the *A New Tax System (Family Assistance) (Administration) Act 1999*, if:

(a) the advice is provided by a *recognised tax adviser; and

(b) you lodge the claim for family tax benefit with an officer of the Australian Taxation Office (within the meaning of that Act) for determination by such an officer.

Note: Under Part 8 of the *A New Tax System (Family Assistance) (Administration) Act 1999* the Secretary to the Department of Family and Community Services may delegate powers under that Act (including the power to determine claims for family tax benefit).

31 Section 52-10 (table item 11.1)

Repeal the item.

32 Section 52-10 (table item 12.1)

Repeal the item.

33 Section 52-10 (table item 13.1)

Repeal the item.

34 Section 52-10 (table item 14.1)

Repeal the item.

35 Section 52-10 (table item 14.2)

Repeal the item.

36 Section 52-10 (table item 21A.2)

Repeal the item.

37 Section 52-15 (paragraph (c) of table item 4)

Omit "and".

38 Section 52-15 (paragraph (e) of table item 4)

Repeal the paragraph.

39 Section 52-40 (table item 11)

Repeal the item.

40 Section 52-40 (table item 12)

Repeal the item.

41 Section 52-40 (table item 13)

Repeal the item.

42 Section 52-40 (table item 14.1)

Repeal the item.

43 Section 52-40 (table item 14.2)

Repeal the item.

44 Section 52-40 (table item 21B)

Repeal the item.

45 Section 52-120

Repeal the section

46 At the end of Division 52

Add:

Subdivision 52-G—Exempt payments under the A New Tax System (Family Assistance) (Administration) Act 1999

52-150 Family assistance payments are exempt

A payment of child care benefit, family tax benefit, maternity allowance or maternity immunisation allowance made to you under the *A New Tax System (Family Assistance) (Administration) Act 1999* is exempt from income tax.

47 Paragraph 53-15(1)(b)

Omit "and".

48 Paragraph 53-15(1)(c)

Repeal the paragraph.

49 Subsection 392-5(4) (note)

Repeal the note, substitute:

Note: The example assumes that all the basic taxable income was from a
          primary production business.

50 Subsection 392-35(3) (note 3)

Repeal the note.

51 Paragraph 392-35(4)(a)

Repeal the paragraph, substitute:

> (a) if you are a resident taxpayer as defined in the *Income Tax Rates Act 1986*—the rates of income tax in paragraph (1)(b) of Part I of Schedule 7 to that Act, taking into account the way it would apply with any changes to your tax-free threshold under section 20 of that Act; or

52 Subsection 392-35(6) (note)

Omit "(disregarding any alteration of the threshold by way of family tax assistance)".

53 Subsection 405-5(1) (note 1)

Omit "1".

54 Subsection 405-5(1) (note 2)

Repeal the note.

Income Tax Rates Act 1986

55 Paragraph 12(7)(a) (definition of *B*)

Omit ", Division 5 of Part II".

56 Paragraph 12(8)(a) (definition of *B*)

Omit ", Division 5 of Part II".

57 Subsections 12A(3), 12A(4) and 12A(5)

Repeal the subsections.

58 Subsection 12A(6) (definition of *adjusted tax-free threshold*)

Repeal the definition.

59 Subsection 12A(6) (definition of *lowest marginal rate of tax*)

Repeal the definition.

60 Subsection 12A(6) (definition of *taxable income*)

Repeal the definition.

61 Subsection 12A(6) (definition of *tax-free threshold increase*)

Repeal the definition.

62 Section 16A

Repeal the section.

Income Tax Rates Amendment Act (No. 1) 1997

63 Item 2 of Schedule 1

Repeal the item, substitute:

2 Paragraph 12(8)(a) (definition of *B*)

After "subsection (4)", insert ", Division 5 of Part II".

Income Tax (Transitional Provisions) Act 1997

64 Section 52-5

Repeal the section.

Medicare Levy Act 1986

65 Subsection 8(6)

Omit "family allowance under Part 2.17 of the *Social Security Act 1991*", substitute "family tax benefit under the *A New Tax System (Family Assistance) (Administration) Act 1999*".

Taxation Administration Act 1953

66 Paragraph 8WA(1)(b)

Omit "or (j)", substitute ", (j), (m) or (n)".

67 Paragraphs 8WB(1)(d) and (e)

Omit "or (k)", substitute ", (k), (m) or (n)".

68 Application

(1)   Subject to this item, the amendments made by this Schedule apply to assessments in relation to the 2000-2001 year of income and later years of income.

(2)   The amendment made by item 7 of this Schedule applies to information sought in relation to a registered carer after 8 December 1997.

69 Saving provision—*Income Tax Assessment Act 1997*

(1)   Despite the amendments of the *Income Tax Assessment Act 1997* made by this Schedule, that Act as in force immediately before the commencement of item 1 of this Schedule continues to apply, in respect of:

(a) an eligible family payment; or

(b) an exceptional circumstances relief payment within the meaning of the *Farm Household Support Act 1992*;

received during the 2000-2001 year of income or a later year of income, as if those amendments had not been made.

(2)   In this item:

eligible family payment means any of the following payments:

(a) family allowance;

(b) family allowance advance;

(c) family tax payment;

(d) maternity allowance;

(e) maternity immunisation allowance;

(f) parenting payment (non-benefit PP (partnered));

(g) so much of parenting payment (benefit PP (partnered)) as is included by way of provisional rate of parenting payment up to the maximum basic component of the parenting payment worked out using the method statement in point 1068B-A3;

within the meaning of the *Social Security Act 1991* as in force immediately before the commencement of item 1 of this Schedule.

Schedule 11—Other Acts

A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999

1 At the end of section 4

Add:

> ; (c) the making of regulations under the *A New Tax System (Family Assistance) (Administration) Act 1999*.

2 After section 4

Insert:

5 Transitional provision—disclosure of personal information

(1) Without limiting section 4, a record keeper who has possession or control of a record that contains personal information may use the information, or disclose the information to a person, body or agency, for transitional purposes in respect of the following:

> (a) the amendments made by the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999* and this Act;
>
> (b) the enactment of the *A New Tax System (Family Assistance) Act 1999* and the *A New Tax System (Family Assistance) (Administration) Act 1999*.

(2) To avoid doubt, if information is used or disclosed in accordance with subsection (1), the use or disclosure is taken, for the purposes of the Information Privacy Principles set out in section 14 of the *Privacy Act 1988*, to be authorised by law.

(3) Unless the contrary intention appears, an expression used in this section has the same meaning as in the *Privacy Act 1988*.

Bankruptcy Act 1966

3 Section 139L (sub-subparagraph (b)(ii)(A) of the definition of *income*)

Omit "other than family allowance under Part 2.17 of that Act".

Safety, Rehabilitation and Compensation Act 1988

4 Paragraph 4(7)(a)

Repeal the paragraph, substitute:

    (a) family tax benefit calculated under Part 2 or 3 of Schedule 1 to the *A New Tax System (Family Assistance) Act 1999* (an individual's Part A rate); and

Seafarers Rehabilitation and Compensation Act 1992

5 Paragraphs 15(4)(a), (b) and (c)

Repeal the paragraphs, substitute:

    (a) family tax benefit calculated under Part 2 or 3 of Schedule 1 to the *A New Tax System (Family Assistance) Act 1999* (an individual's Part A rate);

    (b) an amount of carer allowance under the *Social Security Act 1991*;

    (c) an amount of double orphan pension under the *Social Security Act 1991*.

[*Minister's second reading speech made in—
House of Representatives on 9 June 1999
Senate on 22 June 1999*]

(104/99)