Data-matching Program (Assistance and Tax) Act 1990

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About this compilation

This compilation

This is a compilation of the *Data-matching Program (Assistance and Tax) Act 1990* that shows the text of the law as amended and in force on 26 March 2023 (the ***compilation date***).

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 the Legislation Register (www.legislation.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 the Legislation Register 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.

Editorial changes

For more information about any editorial changes made in this compilation, see 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 the Legislation Register 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.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 provide for the matching of data in relation to certain assistance and tax and to amend the *Privacy Act 1988*

Part 1—Preliminary

1 Short title

This Act may be cited as the *Data-matching Program (Assistance and Tax) Act 1990*.

2 Commencement

This Act commences on the day on which it receives the Royal Assent.

2A Application of the *Criminal Code*

Chapter 2 of the *Criminal Code* applies to all offences against this Act.

3 Interpretation

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

agency means:

(a) the matching agency; or

(b) a source agency.

assistance agency means:

(b) the Education Department; or

(c) the Social Services Department; or

(d) the Veterans' Affairs Department; or

(e) the Human Services Department.

assisted person means a person:

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(a) to whom personal assistance is being, or has been, given; or
(b) who is claiming personal assistance.

basic data, in relation to a person, means:
(a) the person's family identity data; or
(b) the person's income data; or
(c) the person's TFN data.

Chief Executive Centrelink has the same meaning as in the *Human Services (Centrelink) Act 1997*.

child, in relation to a person, includes anyone who is the person's child for the purposes of any personal assistance or any tax law.

data matching cycle means a cycle the steps in which are set out in section 7.

data matching program means the program referred to in section 6.

declared income, in relation to a person, means any income, or income of a particular kind, of the person for the purposes of any personal assistance or tax law.

dependant, in relation to a person, includes anyone who is the person's dependant for the purposes of any personal assistance or tax law.

Education Department means the Department that is responsible for administering the payments known as child care benefit and child care rebate.

family identity data, in relation to a person, means any of the following data about the person:
(a) surname;
(b) any other name;
(c) initial of any other name;
(d) any former surname;
(e) any other former name;

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(f) the initial of any other former name;
(g) where the person is alive, current residential address or addresses and any other current address or addresses;
(h) an identification number for the purpose of personal assistance;
(j) sex;
(k) marital status;
(m) date of birth;
(n) where the person is dead, date of death;
(p) surname, any other name, initial of any other name, address or addresses and date of birth of any living spouse of the person;
(q) surname, any other name, initial of any other name, date of birth and date of death of any deceased spouse of the person;
(r) surname, any other name, initial of any other name, sex and date of birth of any living child of the person;
(s) surname, any other name, initial of any other name, sex, date of birth and date of death of any deceased child of the person;
(t) surname, any other name, initial of any other name, address or addresses and date of birth of any living parent of the person;
(u) surname, any other name, initial of any other name, last address and date of death of any deceased parent of the person;
(v) surname, any other name, initial of any other name, sex and date of birth of any other child of a parent of the person if the child:
  (i) has not turned 25; and
  (ii) is a dependant of a parent of the person;
(w) kind of personal assistance of the person.

Human Services Department means Services Australia.

identification number for the purpose of personal assistance has the meaning given by subsection (2).

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income data, in relation to a person, means:

(a) declared income of the person; or

(b) declared income of a spouse of the person; or

(c) declared income of a parent of the person; or

(d) personal assistance data of the person; or

(e) spouse rebate of the person.

matching agency means:

(a) unless a direction under section 3A is in force—the officers of the Social Services Department referred to in subsection 4(1); or

(b) if a direction under section 3A is in force—the Departmental employees (within the meaning of the *Human Services (Centrelink) Act 1997*) referred to in subsection 4(2).

officer, in relation to a source agency, means a person with duties, powers or functions in relation to an Act matters under which are dealt with by the agency.

parent, in relation to a person, includes anyone who is the person's parent for the purposes of any personal assistance or any tax law.

person means an individual whether alive or dead.

personal assistance means:

(b) assistance known as any of the following:

(i) assistance under the AUSTUDY Scheme;

(ii) assistance under the ABSTUDY Scheme;

(iia) financial supplement under the Student Financial Supplement Scheme constituted by Part 4A of the *Student Assistance Act 1973*;

(iii) assistance under the Assistance for Isolated Children Scheme;

(iv) assistance under the Aboriginal Overseas Study Assistance Scheme;

(v) assistance under the Scheme providing living allowances for English as a Second Language;

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(vi) assistance under the Commonwealth rebate for apprentice full-time training scheme; or

(c) a social security payment within the meaning of the *Social Security Act 1991*; or

(caa) a seniors health card referred to in subsection 1061ZG(1) of the *Social Security Act 1991*; or

(cb) a payment of financial supplement under:

(i) Chapter 2B of the *Social Security Act 1991*; or

(ii) the Student Financial Supplement Scheme established under Chapter 2B of the *Social Security Act 1991* as in force before the commencement of Schedule 2 to the *Youth Allowance Consolidation Act 2000*; or

(d) any pension, allowance or other benefit or assistance given under the *Veterans' Entitlements Act 1986*; or

(daa) any compensation or other benefit given under the *Military Rehabilitation and Compensation Act 2004*; or

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

(e) an instalment of parental leave pay under the *Paid Parental Leave Act 2010*;

and, in relation to a person, means personal assistance given to, or claimed by, the person.

personal assistance data, in relation to a person, means:

(a) the type of the person's personal assistance; and

(b) the rate or amount of that personal assistance; and

(c) any information regarding overpayments of personal assistance to the person.

personal identity data, in relation to a person, means any of the following data about the person:

(a) surname;

(b) first other name;

(c) second other name or initial of second other name (if any);

(d) current address or addresses;

(e) sex;

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(f) date of birth.

Social Services Department means the Department administered by the Minister administering this Act.

source agency means:

(a) an assistance agency; or

(b) the tax agency.

spouse, in relation to a person, includes anyone who is:

(a) a spouse or a partner of the person for the purposes of any personal assistance; or

(b) a spouse of the person for the purposes of any tax law;

and marital status has a corresponding meaning.

spouse rebate, in relation to a person, means the dependent spouse rebate of the person within the meaning of the Tax Act.

Tax Act means the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997*.

tax agency means the Commissioner of Taxation.

tax data means:

(a) tax family identity data; or

(b) tax income data; or

(c) tax TFN data.

tax family identity data means the family identity data of persons that is held by the tax agency for the purposes of a tax law.

tax file number has the same meaning as in Part VA of the Tax Act.

tax income data means the income data of persons that is held by the tax agency for the purposes of a tax law.

tax law means any law of the Commonwealth relating to taxation.

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tax TFN data means the TFN data of persons that is held by the tax agency for the purposes of a tax law.

TFN data, in relation to a person, means:

(a) the person's tax file number; or

(b) the tax file number of any spouse of the person; or

(c) the tax file number of any parent of the person.

Veterans' Affairs Department means the Department administered by the Minister administering the *Veterans' Entitlements Act 1986*.

(2) In this Act, ***identification number for the purpose of personal assistance*** means:

(a) for the purposes of the definition of ***family identity data*** in subsection (1) and any references to family identity data—a number allocated to a person by an assistance agency for the purpose of assistance provided to the person; and

(b) for any other purpose—a number referred to in paragraph (a) as modified by the matching agency.

(3) The reference in paragraph 5 in Step 2 of the data-matching cycle in section 7 to the matching agency extracting numbers from data includes a reference to the matching agency extracting numbers and modifying them as mentioned in paragraph (2)(b), and numbers so modified are taken to have been extracted from that data.

3A Directions by Secretary of the Social Services Department

(1) If:

(a) the Secretary of the Social Services Department delegates to:

(i) the Chief Executive Centrelink; or

(ii) a Departmental employee (within the meaning of the *Human Services (Centrelink) Act 1997*);

all or any of that Secretary's powers under an Act; and

(b) as a result of the delegation it is not appropriate for that Department to be an assistance agency within the meaning of this Act;

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that Secretary may, by legislative instrument, direct that despite subsection 3(1), while the direction remains in force, that Department is not taken to be an assistance agency.

(2) A direction has effect according to its terms.

(3) A direction comes into force on the first moment of the day next following the day when it is registered in the Federal Register of Legislation under the *Legislation Act 2003*, or on such later day as is specified in it, and remains in force until it is revoked.

3B Norfolk Island

This Act extends to Norfolk Island.

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Part 2—Data-matching

4 Matching agency

(1) The Secretary of the Social Services Department is to ensure that there are officers of that Department who are responsible for the matching of data under this Act.

(2) While a direction under section 3A is in force, the Chief Executive Centrelink is to ensure that there are Departmental employees (within the meaning of the *Human Services (Centrelink) Act 1997*) who are responsible for the matching of data under this Act.

5 Effect of other Acts

(1) This Act does not limit the application of other laws of the Commonwealth except to the extent (if any) that they are inconsistent with this Act.

(2) Rules in force under section 17 of the *Privacy Act 1988*, in relation to TFN data or tax-file number information are not breached where an agency has complied with the provisions of this Act.

(3) Any oath or declaration made by an officer of a source agency in relation to the recording or disclosure of information is not broken by the officer doing anything for the purposes of, and in the course of, carrying out functions or duties under this Act.

6 Matching of data

(1) Subject to subsections (2) and (3):
   (a) data about persons may be transferred between agencies; and
   (b) data about persons may be matched or otherwise dealt with by the matching agency or the tax agency; and
   (c) the results of the matching may be given to source agencies;

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in accordance with the data matching program made up of data matching cycles the steps in which are set out in section 7.

(2) There are to be no more than 9 data matching cycles in any one year.

(3) Only one data matching cycle is to be in progress at any one time.

7 Steps in data matching cycle

The steps in a data matching cycle are as follows:

STEP 1

1. The assistance agencies give the matching agency the basic data about persons that is held by those agencies for the purposes of personal assistance.

2. The matching agency checks the validity of the TFN data given under paragraph 1 by using any algorithm given to it for the purposes of this Act by the tax agency.

4. Where the check identifies TFN data that appears to be incorrect, the matching agency gives particulars of the data to the source agency that gave it.

STEP 2

5. The matching agency extracts from data given to it in Step 1 the TFN data, and any identification numbers for the purposes of personal assistance, of assisted persons.

6. The matching agency gives the tax agency the data extracted under paragraph 5.

STEP 3

7. The tax agency uses tax data from not more than the 4 financial years immediately before the current financial year and data given to it under Step 2 to find out the following available data in respect of each person who has a tax file number:

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(a) tax file number;
(b) personal identity data;
(c) declared income;
(ca) the date of the most recent assessment under the *Income Tax Assessment Act 1936* of the person's declared income;
(cb) the amount of spouse rebate;
(d) surname and any other name or initial of any other name of a spouse in respect of whom spouse rebate is claimed;
(e) surname and any other name or initial of any other name of any spouse of the person.

8. The tax agency gives the matching agency the data found out under paragraph 7 and any identification numbers for the purposes of personal assistance of the person.

8A. If the tax agency gives the matching agency tax file numbers under paragraph 8, the tax agency may indicate to the matching agency which, if any, of those tax file numbers, according to the tax agency's records, may have become known to, or used by, a person not authorised to know or use that tax file number.

STEP 4

9. The matching agency carries out identity matching by matching the personal identity data given under paragraph 8 with the family identity data given to it.

11. Where there is an unresolved discrepancy in data given to the matching agency by a source agency, the matching agency gives the source agency particulars of the discrepancy.

STEP 5

12. The matching agency carries out payment matching by matching the following data given by assistance agencies in Step 1:
(a) family identity data; and
(b) if it is necessary to do so—personal assistance data;
to find out:

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(c) if personal assistance is being, or has been, given to, or is being claimed by, persons who might not be, or might not have been, entitled to it; and

(d) if personal assistance is not being, or has not been, given to, or claimed by, persons who might be, or might have been, entitled to it.

13. Where the matching of family identity data given by assistance agencies in Step 1 cannot identify a person for the purposes of paragraph 12, the matching agency matches TFN data given to it in Step 1 with the data being matched under that paragraph.

14. The matching agency carries out income matching of persons by using any identification number for the purposes of personal assistance of a person to match:

(a) income data of the person given to it by assistance agencies; and

(b) except where the matching agency has, under paragraph 11, given particulars of a discrepancy in data about the person to a source agency, the tax income data of the person given to the matching agency in earlier steps;

to find out if there are any inconsistencies in the income data of the person.

14A. If the source agency and the matching agency have agreed that this paragraph applies, the following subparagraphs apply:

(a) if the matching agency thinks that any results of a payment or income matching appear to be results to which paragraph 15 applies, the matching agency gives a sample to the source agency;

(b) the source agency tests the sample;

(c) if the source agency thinks the sample may be wrong, and that the error may be corrected by adjusting an algorithm used by the matching agency, the source agency suggests the adjustment;

(d) the matching agency makes the adjustment and repeats the relevant parts of the matching;

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(e) subject to section 9, these subparagraphs apply as often as necessary until the matching is complete;

(f) if the source agency is an assistance agency, information exchanged under this paragraph may include the return of TFN data from the matching agency to the source agency;

(g) the source agency must destroy the sample as soon as practicable after the matching is complete.

STEP 6

15. The matching agency gives to each source agency the results of matching under earlier steps that are of concern to that other agency and have not been given to the other agency in an earlier step, being results that indicate:

(a) in the case of an assistance agency:

(i) that personal assistance is being, or has been, given to, or is being claimed by, persons who might not be, or might not have been, entitled to it; and

(ii) that personal assistance is not being, or has not been, given to, or claimed by, persons who might be, or might have been, entitled to it; or

(b) in the case of the tax agency—that a person might be evading, or might have evaded, tax.

16. Information exchanged in paragraph 15 may include the return of TFN data from the matching agency to an assistance agency.

8 Data may be sent on-line

Data may be transferred between agencies in the data matching program by on-line computer connections.

9 Length of data matching cycle

(1) A data matching cycle is to be completed no later than 2 months after it began.

(2) Step 5 in a data matching cycle is to be completed no later than 7 days after it began.

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(2A) The following times do not count for the purposes of subsection (2):

(a) any time during which the cycle is interrupted by a computer malfunction;

(b) any time during which the cycle is interrupted by industrial action.

(3) Step 6 in a data matching cycle is to be completed within 7 days after the completion of Step 5.

10 Source agencies may use results of data program

(1) Subject to subsection (2) and section 11, a source agency may take action on the basis of information received by it under Step 1, 4 or 6 of a data matching cycle to:

(a) in the case of an assistance agency:

(ia) inform a person that he or she may be entitled to personal assistance; or

(ib) grant a claim for personal assistance; or

(i) cancel or suspend personal assistance being given to a person; or

(ii) reject a claim for personal assistance; or

(iii) change the rate or amount of personal assistance being given to, or claimed by, a person; or

(iv) recover an overpayment of personal assistance; or

(v) correct the personal identity data it holds in relation to personal assistance that is being given to, has been given to, or claimed by, a person; or

(b) in the case of the tax agency:

(i) issue an assessment or an amended assessment of tax; or

(ii) correct the personal identity data it holds in relation to a person; or

(c) investigate the possible commission of an offence.

(1A) If the source agency is an assistance agency, then for the purposes of investigating further a discrepancy indicated in a data matching

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cycle under section 7, the source agency may quote a person's tax file number to the tax agency.

(2) Where a source agency receives particular information under Step 1, 4 or 6 of a data matching cycle, the agency must destroy that particular information within 90 days of its receipt unless, within those days:

(a) the agency has considered that particular information and made a decision:

(i) to take action allowed by subsection (1) on the basis of that particular information; or

(ii) to carry out an investigation of the need to take action allowed by subsection (1) on the basis of that particular information; or

(b) the agency has, by using sampling procedures, identified that particular information as information that will form the basis for the agency:

(i) to take action allowed by subsection (1) on the basis of that particular information; or

(ii) to carry out an investigation of the need to take action allowed by subsection (1) on the basis of that particular information.

(3) Subject to subsection (3A), a source agency must commence any action in relation to information it receives under subsection (1) within 12 months from the date that it receives the information from the matching agency.

(3A) The Secretary of an assistance agency (other than the Human Services Department), the Chief Executive Centrelink, the Commissioner of Taxation or a Deputy Commissioner of Taxation may grant an extension or extensions of time for up to 12 months each of the 12 month period referred to in subsection (3).

(3B) The power to grant an extension or extensions of time referred to in subsection (3A) must not, despite any other law, be delegated.

(4) After the completion of action taken in accordance with subsection (1), a source agency must not retain any information

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obtained in the course of such action in a separate permanent register of individuals.

(5) In this section:

sampling procedures means sampling procedures established by the source agency in consultation with the Information Commissioner in relation to matters that relate to the privacy functions (within the meaning of the *Australian Information Commissioner Act 2010*).

11 Notice of proposed action

(1) Subject to subsections (1A), (1B) and (4), where, solely or partly because of information given in Step 1, 4 or 6 of a data matching cycle, an assistance agency considers taking action:

(a) to cancel or suspend any personal assistance to; or

(b) to reject a claim for personal assistance to; or

(c) to reduce the rate or amount of personal assistance to; or

(d) to recover an overpayment of personal assistance made to;

a person, the agency:

(e) must not take that action unless it had given the person written notice:

(i) giving particulars of the information and the proposed action; and

(ii) stating that the person has 28 days from the giving of the notice in which to show cause orally or in writing why the action should not be taken; and

(f) must not take that action until the person has responded orally or in writing to the notice or the 28 days end, whichever occurs first.

(1A) Subsection (1) does not apply to action that is necessary to correct or avoid a result solely caused by an administrative error on the part of the assistance agency.

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(1B) If the assistance agency takes action referred to in subsection (1A), it must give the person written notice, with particulars of the information and the action:

(a) if practicable—before the action is taken; or

(b) if not—as soon as practicable after the action has been taken.

(2) Subject to subsection (5), where, solely or partly because of information given in Step 1, 4 or 6 of a data matching cycle, the tax agency considers taking action to issue an assessment or an amended assessment of tax to a person, the agency:

(a) must not take that action unless it has given the person written notice:

(i) giving particulars of the information and the proposed action; and

(ii) stating that the person has 28 days from the giving of the notice in which to show cause in writing why the action should not be taken; and

(b) must not take that action until the person has responded in writing to the notice or the 28 days end, whichever occurs first.

(3) Notice under subsection (1) or (2) is to be given by post addressed to the person at the most recent address of the person known to the agency.

(4) The assistance agency may take action described in subsection (1) without complying with paragraphs (1)(e) and (f) if compliance would prejudice the effectiveness of an investigation into the possible commission of an offence.

(5) The tax agency may take action described in subsection (2) without complying with paragraphs (2)(a) and (b) if compliance would prejudice the effectiveness of an investigation into the possible commission of an offence.

(5A) If a person responds orally to a notice, the person receiving the oral response must make a written record of the response and note on the record the date of the response.

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(6) Where:

(a) an assistance agency gives a person notice under subsection (1) of proposed action to cancel or suspend, or reduce the rate or amount, of any personal assistance; and

(b) the person does not show cause why the action should not be taken;

any personal assistance of that kind given, or any personal assistance of that kind given above the reduced rate or amount, as the case may be, to the person during the period specified in subparagraph (1)(e)(ii) is a debt due to the Commonwealth.

12 Rules relating to privacy

(1) The matching agency and the source agencies must comply with rules issued under this section.

(2) The Information Commissioner may, by legislative instrument, issue rules relating to the matching of data under this Act.

(3) The function conferred by subsection (2) is a privacy function for the purposes of the *Australian Information Commissioner Act 2010*.

(4) After the end of each financial year, each agency must give the Information Commissioner, and cause to be laid before each House of the Parliament, a report including the matters relating to the data-matching program carried out during the financial year that are specified for the purposes of this subsection in rules issued under this section.

(5) After the 3-year period ending on 30 June 1998, and after each successive 3-year period, each agency must give the Minister responsible for the agency a report for presentation to the Parliament including all the details relating to the data-matching program carried out during the period that are specified for the purposes of this subsection in rules issued under this section.

Note: Section 34C of the *Acts Interpretation Act 1901* sets time limits for giving reports to Ministers and for presentation of reports to the Parliament.

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(6) Despite section 12 of the *Legislation Act 2003*, rules issued under this section commence from:

(a) the first day on which the rules are no longer subject to disallowance; or

(b) if the rules make provision for their commencement after that day—in accordance with that provision.

13 Investigations of breaches of privacy

(1) In this section:

Commissioner means the Information Commissioner acting in the performance of the privacy functions (within the meaning of the *Australian Information Commissioner Act 2010*).

(2) The Commissioner may investigate any act or practice which might be a breach of this Act or the rules issued under section 12.

(3) Where the Commissioner finds that an investigated act or investigated practice of the matching agency or a source agency was in breach of this Act or the rules, the Commissioner and the agency must endeavour to make arrangements satisfactory to the Commissioner in relation to the act or practice.

(4) Where the Commissioner finds that an act, or practice, investigated was in breach of this Act or the rules and arrangements have not been made under subsection (3) or the Commissioner considers a report under this subsection appropriate in all the circumstances, the Commissioner:

(a) must make a report to the Minister about the act or practice; and

(b) must set out in the report the Commissioner's findings and the reasons for those findings; and

(c) may include in the report any recommendations by the Commissioner for preventing repetition of the act or a continuation of the practice; and

(d) may include in the report any recommendation by the Commissioner for either or both of the following:

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(i) the payment of compensation in respect of a person who has suffered loss or damage as a result of the act or practice; or

(ii) the taking of other action to remedy or reduce loss or damage suffered by a person as a result of the act or practice; and

(e) must serve a copy of the report on the matching agency, any source agency concerned in the act or practice and the Minister responsible for such a source agency; and

(f) may serve a copy of the report on any person affected by the act or practice.

(5) Where, at the end of 60 days after a copy of a report about an act or practice was served under subsection (4), the Commissioner is not satisfied that reasonable steps have been taken to prevent a repetition of the act or a continuation of the practice, the Commissioner must give to the Minister a further report that:

(a) incorporates the earlier report and any background information that the Commissioner has received from an agency in response to the earlier report; and

(b) states whether, to the knowledge of the Commissioner, any action has been taken as a result of the findings and recommendations (if any) set out in the earlier report, and if so, the nature of that action; and

(c) states why the Commissioner is not satisfied that reasonable steps have been taken to prevent a repetition of the act or a continuation of the practice;

and, where the second report relates to an agency other than an agency administered by the Minister, must give a copy of the report to the Minister responsible for the agency.

(6) The Minister is to cause a copy of the report given under subsection (5) to be laid before each House of the Parliament within 15 sitting days of that House, after the report is received by the Minister.

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(7) In conducting an investigation under this section, the Commissioner has all the powers of investigation that he or she has under Part V of the *Privacy Act 1988*.

(8) Nothing in this section or in any other provision of this Act limits the rights of persons under the *Privacy Act 1988* to complain to the Commissioner about interference with privacy.

14 Complaints of breaches of privacy

(1) A breach of Part 2 of this Act or a breach of the rules referred to in section 12 constitutes an act or practice involving interference with the privacy of an individual for the purposes of section 13 of the *Privacy Act 1988*.

(2) An individual may complain to the Information Commissioner about an act or practice in relation to the operation of this Act which may be an interference with the privacy of the individual.

(3) In the event of a complaint being made by an individual, it shall be dealt with in accordance with the provisions of Part V of the *Privacy Act 1988*, which shall apply *mutatis mutandis* to this Act.

15 Confidentiality

(1) An officer of an agency who has information only because of performing functions or duties under this Act, must not make a record of, or disclose, any of the information.

Penalty: Imprisonment for 2 years.

(1A) Subsection (1) does not apply if the information is recorded or disclosed:

(a) in the course of carrying out functions or duties under this Act; or

(b) with the consent of the person to whom the information relates.

(2) Where:

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(a) an officer of a source agency has information because of Step 1, 4 or 6 in a data matching cycle; and

(b) there is a law that relates to the recording or disclosure by the officer of information obtained by the officer (however the law is expressed);

that law applies to the information referred to in paragraph (a).

(3) A law referred to in subsection (2) does not prevent the giving of a notice under section 11.

(4) For the purposes of this section, the Commissioner of Taxation is an officer of the tax agency.

15A Appropriation

Payments of any personal assistance made because of the operation of subsection 11(1) must be made out of the Consolidated Revenue Fund, which is appropriated accordingly.

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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

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.

Editorial changes
The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments
A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment

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can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and "(md not incorp)" is added to the amendment history.

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Endnote 2—Abbreviation key

ad = added or inserted

am = amended

amdt = amendment

c = clause(s)

C[x] = Compilation No. x

Ch = Chapter(s)

def = definition(s)

Dict = Dictionary

disallowed = disallowed by Parliament

Div = Division(s)

ed = editorial change

exp = expires/expired or ceases/ceased to have effect

F = Federal Register of Legislation

gaz = gazette

LA = *Legislation Act 2003*

LIA = *Legislative Instruments Act 2003*

(md) = misdescribed amendment can be given effect

(md not incorp) = misdescribed amendment cannot be given effect

mod = modified/modification

No. = Number(s)

o = order(s)

Ord = Ordinance

orig = original

par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)

pres = present

prev = previous

(prev…) = previously

Pt = Part(s)

r = regulation(s)/rule(s)

reloc = relocated

renum = renumbered

rep = repealed

rs = repealed and substituted

s = section(s)/subsection(s)

Sch = Schedule(s)

Sdiv = Subdivision(s)

SLI = Select Legislative Instrument

SR = Statutory Rules

Sub-Ch = Sub-Chapter(s)

SubPt = Subpart(s)

underlining = whole or part not commenced or to be commenced

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Data-matching Program (Assistance and Tax) Act 1990	20, 1991	23 Jan 1991	23 Jan 1991 (s 2)	
Social Security Legislation Amendment Act (No. 2) 1991	115, 1991	27 June 1991	Sch 3: 1 July 1991 (s 2(3), (4))	—
Social Security Legislation Amendment Act (No. 3) 1991	175, 1991	25 Nov 1991	Sch: 12 Nov 1991 (s 2(3))	—
Social Security Legislation Amendment Act (No. 4) 1991	194, 1991	13 Dec 1991	Sch 5 (Pt 1): 13 Dec 1991 (s 2(1)(h))	—
Social Security Legislation Amendment Act 1992	81, 1992	30 June 1992	Sch 2 (Pt 1): 30 June 1992 (s 2(1)(g)) Sch 2 (Pt 6): 1 July 1992 (s 2(14)(c))	—
as amended by				
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 3 (item 53): 30 June 1992 (s 2(3))	—
Student Assistance Amendment Act 1992	138, 1992	19 Nov 1992	s 25: 19 Nov 1992 (s 2(1))	—
Data-matching Program (Assistance and Tax) Amendment Act 1992	205, 1992	21 Dec 1992	s 7: 22 Jan 1993 (s 2(2)) Remainder: 21 Dec 1992 (s 2(1))	—
Social Security Legislation Amendment Act (No. 2) 1992	229, 1992	24 Dec 1992	Sch 2 (items 39, 40): 1 Jan 1993 (s 2(21)(d))	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security (Budget and Other Measures) Legislation Amendment Act 1993	121, 1993	24 Dec 1993	s 91–96: 24 Dec 1994 (s 2(1)(d), (2), (3)) Sch 1 (item 52): 20 Mar 1994 (s 2(8)(a))	—
Social Security (Home Child Care and Partner Allowances) Legislation Amendment Act 1994	55, 1994	7 Apr 1994	Sch 1 (item 19): 29 Sept 1994 (s 2(2)) Sch 2 (Pt 2): 20 Sept 1994 (s 2(3))	—
Social Security Legislation Amendment Act (No. 2) 1994	109, 1994	12 July 1994	s 55: 1 July 1994 (s 2(3))	—
Veterans' Affairs (1994-95 Budget Measures) Legislation Amendment Act (No. 2) 1994	164, 1994	16 Dec 1994	Sch 6 (item 2): 16 Dec 1994 (s 2(1))	—
Social Security (Parenting Allowance and Other Measures) Legislation Amendment Act 1994	174, 1994	16 Dec 1994	Sch 1 (item 158): 1 July 1995 (s 2(1)) Sch 4 (items 37, 43): 1 Jan 1995 (s 2(5))	—
Student Assistance (Youth Training Allowance—Transitional Provisions and Consequential Amendments) Act 1994	184, 1994	23 Dec 1994	Sch 3 (item 4): 1 Jan 1995 (s 2)	—
Social Security Legislation Amendment Act (No. 1) 1995	104, 1995	29 Sept 1995	Sch 18: 29 Sept 1995 (s 2(1))	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security (Non-Budget Measures) Legislation Amendment Act 1995	105, 1995	29 Sept 1995	s 55–58: 29 Sept 1995 (s 2(1))	s 55 and 58
Social Security Legislation Amendment (Family Measures) Act 1995	106, 1995	29 Sept 1995	Sch 5: 1 Feb 1996 (s 2(2))	—
Social Security Legislation Amendment (Carer Pension and Other Measures) Act 1995	143, 1995	12 Dec 1995	Sch 2 (items 3–10): 12 Dec 1995 (s 2(1)) Sch 2 (items 11–13): 1 Jan 1996 (s 2(3)(a))	—
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 2 (item 48): 1 July 1991 (s 2(2))	—
Social Security Legislation Amendment (Budget and Other Measures) Act 1996	84, 1996	23 Dec 1996	Sch 2 (item 11): 1 July 1997 (s 2(4))	—
Social Security Legislation Amendment (Newly Arrived Resident's Waiting Periods and Other Measures) Act 1997	5, 1997	4 Mar 1997	Sch 3: 30 June 1996 (s 2(2))	—
Commonwealth Services Delivery Agency (Consequential Amendments) Act 1997	29, 1997	17 Apr 1997	Sch 2 (items 15–24): 1 July 1997 (s 2)	—
Income Tax (Consequential Amendments) Act 1997	39, 1997	17 Apr 1997	Sch 3 (item 57): 1 July 1997 (s 2)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security Legislation Amendment (Work for the Dole) Act 1997	109, 1997	7 July 1997	Sch 2: 7 July 1997 (s 2)	—
Child Care Payments (Consequential Amendments and Transitional Provisions) Act 1997	196, 1997	8 Dec 1997	Sch 1 (items 9, 10): repealed before commencing (s 2(3))	—
as repealed by				
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999	82, 1999	8 July 1999	Sch 2 (item 2): 18 June 2000 (s 2(3))	—
Social Security Legislation Amendment (Parenting and Other Measures) Act 1997	197, 1997	11 Dec 1997	Sch 6: 11 Dec 1997 (s 2(1), (8))	—
Social Security and Veterans' Affairs Legislation Amendment (Family and Other Measures) Act 1997	202, 1997	16 Dec 1997	Sch 23: 16 Dec 1997 (s 2(1))	—
Social Security Legislation Amendment (Youth Allowance Consequential and Related Measures) Act 1998	45, 1998	17 June 1998	Sch 5 (items 28, 29) and Sch 13 (item 9): 1 July 1998 (s 2(1))	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Veterans' Affairs Legislation Amendment (Budget and Other Measures) Act 1998	93, 1998	15 July 1998	Sch 7 (item 11): 1 Apr 1998 (s 2(9))	—
Data-matching Program (Assistance and Tax) Amendment Act 1998	111, 1998	7 Dec 1998	7 Dec 1998 (s 2)	Sch 1 (item 2)
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999	83, 1999	8 July 1999	Sch 5: 1 July 2000 (s 2(2))	—
as amended by				
Family and Community Services Legislation Amendment (1999 Budget and Other Measures) Act 1999	172, 1999	10 Dec 1999	Sch 2 (item 1): 8 July 1999 (s 2(4))	—
Youth Allowance Consolidation Act 2000	106, 2000	6 July 2000	Sch 5 (item 1): 6 July 2000 (s 2(1))	—
Family and Community Services (2000 Budget and Related Measures) Act 2000	138, 2000	24 Nov 2000	Sch 4 (item 1): 1 Jan 2001 (s 2(2)(c))	—
Family and Community Services Legislation Amendment (Application of Criminal Code) Act 2001	137, 2001	1 Oct 2001	s 4 and Sch 1 (items 68, 69): 2 Oct 2001 (s 2(1))	s 4

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004	52, 2004	27 Apr 2004	Sch 3 (item 13): 1 July 2004 (s 2(1) item 6)	—
Social Security and Family Assistance Legislation Amendment (Miscellaneous Measures) Act 2006	108, 2006	27 Sept 2006	Sch 8 (items 82–86): 27 Sept 2006 (s 2(1) item 11)	—
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: 30 June 2008 (s 2(1) item 1) Sch 3 (items 1, 2): 1 Sept 2008 (s 2(1) item 6)	s 4 and Sch 3 (item 2)
Statute Law Revision Act 2008	73, 2008	3 July 2008	Sch 1 (items 17, 18): 3 July 2008 (s 2(1) item 10)	—
Freedom of Information Amendment (Reform) Act 2010	51, 2010	31 May 2010	Sch 5 (items 27–31) and Sch 7: 1 Nov 2010 (s 2(1) item 7)	Sch 7
Paid Parental Leave (Consequential Amendments) Act 2010	105, 2010	14 July 2010	Sch 1 (items 34, 35) and Sch 2 (items 1, 2): 1 Oct 2010 (s 2(1) items 9, 14)	Sch 2 (items 1, 2)
Statute Law Revision Act 2011	5, 2011	22 Mar 2011	Sch 7 (item 46): 19 Apr 2011 (s 2(1) item 18)	—
Human Services Legislation Amendment Act 2011	32, 2011	25 May 2011	Sch 4 (items 56–67): 1 July 2011 (s 2(1) item 3)	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Paid Parental Leave and Other Legislation Amendment (Dad and Partner Pay and Other Measures) Act 2012	109, 2012	22 July 2012	Sch 1 (item 106): 1 Oct 2012 (s 2(1) item 2)	—
Privacy Amendment (Enhancing Privacy Protection) Act 2012	197, 2012	12 Dec 2012	Sch 5 (items 157–161, 163) and Sch 6 (items 15–19): 12 Mar 2014 (s 2(1) items 11, 13, 19) Sch 5 (item 162) and Sch 6 (item 1): 12 Dec 2012 (s 2(1) items 12, 16)	Sch 6 (items 1, 15–19)
Statute Law Revision Act (No. 1) 2014	31, 2014	27 May 2014	Sch 9 (item 2): 24 June 2014 (s 2(1) item 9)	—
Social Services and Other Legislation Amendment (Seniors Health Card and Other Measures) Act 2014	98, 2014	11 Sept 2014	Sch 3 (items 1–17): 12 Sept 2014 (s 2(1) item 2)	—
Statute Law Revision Act (No. 1) 2015	5, 2015	25 Feb 2015	Sch 1 (item 14): 25 Mar 2015 (s 2(1) item 2)	—
Norfolk Island Legislation Amendment Act 2015	59, 2015	26 May 2015	Sch 2 (item 121): 1 July 2016 (s 2(1) item 5) Sch 2 (items 356–396): 18 June 2015 (s 2(1) item 6)	Sch 2 (items 356–396)
as amended by				
Territories Legislation Amendment Act 2016	33, 2016	23 Mar 2016	Sch 2: 24 Mar 2016 (s 2(1) item 2)	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (items 164, 165): 5 Mar 2016 (s 2(1) item 2)	—
Services Australia Governance Amendment Act 2020	104, 2020	20 Nov 2020	Sch 1 (items 18, 19, 66): 1 Feb 2020 (s 2(1) item 2)	Sch 1 (item 66)
Paid Parental Leave Amendment (Improvements for Families and Gender Equality) Act 2023	4, 2023	10 Mar 2023	Sch 2 (items 13, 14) and Sch 3 (items 1, 2, 4): 26 Mar 2023 (s 2(1) item 1)	Sch 3 (items 1, 2, 4)

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Endnote 4—Amendment history

Provision affected	How affected
Part 1	
s 2A	ad No 137, 2001
s 3	am No 115, 1991; No 175, 1991; No 194, 1991; No 81, 1992; No 138, 1992; No 229, 1992; No 121, 1993; No 55, 1994; No 109, 1994; No 164, 1994; No 174, 1994; No 184, 1994; No 104, 1995; No 105, 1995; No 106, 1995; No 143, 1995; No 43, 1996; No 84, 1996; No 29, 1997; No 39, 1997; No 109, 1997; No 197, 1997; No 202, 1997; No 45, 1998; No 83, 1999; No 106, 2000; No 52, 2004; No 63, 2008; No 73, 2008; No 105, 2010; No 32, 2011; No 109, 2012; No 98, 2014; No 104, 2020; No 4, 2023
s 3A	ad No 29, 1997
	am No 108, 2006; No 32, 2011; No 98, 2014; No 126, 2015
s 3B	ad No 59, 2015
Part 2	
s 4	am No 29, 1997; No 32, 2011; No 98, 2014
s 5	am No 197, 2012
s 7	am No 81, 1992; No 205, 1992; No 121, 1993; No 105, 1995; No 143, 1995; No 5, 1997; No 197, 1997; No 138, 2000
s 8	rs No 197, 1997
s 9	am No 205, 1992
s 10	am No 81, 1992; No 121, 1993; No 29, 1997; No 51, 2010; No 5, 2011; No 32, 2011
s 11	am No 81, 1992; No 205, 1992
s 12	am No 205, 1992; No 121, 1993; No 143, 1995; No 108, 2006
	rs No 51, 2010
	am No 197, 2012; No 126, 2015
s 13	am No 51, 2010; No 197, 2012
s 14	am No 51, 2010; No 197, 2012
s 15	am No 137, 2001
s 15A	ad No 121, 1993
	am No 5, 2015

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Endnote 4—Amendment history

Provision affected	How affected
Part 3	rep No 31, 2014
s 16	rep No 31, 2014
s 17	rep No 31, 2014
s 18	rep No 31, 2014
s 19	rep No 31, 2014
s 20	rep No 31, 2014
s 21	am No 205, 1992; No 121, 1993
	rs No 143, 1995
	rep No 111, 1998
Schedule	rep No 51, 2010

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