

# A New Tax System (Family Assistance) (Child Care Benefit — Activities counting towards activity requirements) Determination 2006

A New Tax System (Family Assistance) Act 1999

I, MALCOLM THOMAS BROUGH, Minister for Families, Community Services and Indigenous Affairs, make this Determination under subsection 17A (2) of the *A New Tax System (Family Assistance) Act 1999*.

Dated 26 June 2006

MAL BROUGH Minister for Families, Community Services and Indigenous Affairs

## 1 Name of Determination

This Determination is the A New Tax System (Family Assistance) (Child Care Benefit — Activities counting towards activity requirements) Determination 2006.

#### 2 Commencement

This Determination commences on 3 July 2006.

## 3 Interpretation

In this Determination:
Act means the A New Tax System (Family Assistance) Act 1999.

annual leave means paid leave from an individual's employment:

- (a) for recreation; and
- (b) for up to and including 25 days in a calendar year, whether or not the leave is taken as a continuous period.

*doctor's certificate* means a certificate signed by a medical practitioner.

*leave on account of illness* means leave from an individual's employment because the individual is ill or injured.

#### parental leave:

- (a) means leave from an individual's employment:
  - (i) for the birth of a child to the individual, or the individual's partner; or
  - (ii) for the adoption of a child by the individual, or the individual's partner; and
- (b) includes:
  - (i) leave taken in preparation for the birth or adoption; and
  - (ii) leave taken after the birth or adoption to care for the child.
- (2) An expression used in this Determination that is also used in the Act or the *A New Tax System (Family Assistance) (Administration) Act 1999* has the same meaning in this Determination as it has in the Act or the *A New Tax System (Family Assistance) (Administration) Act 1999*.

#### 4 Activities that count towards meeting activity requirements

For subsection 17A (2) of the Act, the activities specified in Schedule 1 are activities that count towards meeting the activity requirements for an individual under section 17A of the Act.

# Schedule 1 Activities that count towards meeting activity requirements

(section 4)

- 1. Actively setting up a business that has not yet started to operate.
- 2. For an individual who is unemployed actively looking for work.
- 3. Unpaid voluntary work that provides work experience that gives or increases skills which could normally be expected to enhance a person's prospects of obtaining paid employment.
- 4. Parental leave in relation to a child, except if the period of parental leave already taken by the individual, together with any period of parental leave in relation to that child taken by the individual's partner, exceeds a total of 12 months.
- 5. Annual leave.
- 6. Leave on account of illness, except if the leave on account of illness already taken in relation to the particular illness or injury exceeds a total of 2 years.
- 7. Long service leave.
- 8. Paid leave (other than leave mentioned in items 4 to 7) granted under an individual's terms and conditions of employment.
- 9. For a self-employed individual not working because:
  - (a) the individual is ill or injured and has obtained a doctor's certificate stating that the individual is unable to work because of the illness or injury; or
  - (b) the individual is taking leave that, if the individual were a paid employee, would be of a kind described as annual leave, long service leave or parental leave.