



A New Tax System (Family Assistance) (Child Care Benefit — Children in respect of whom no-one is eligible) Determination 2006

as amended

made under of the subsection 49 (3) of the

A New Tax System (Family Assistance) Act 1999

This compilation was prepared on 10 October 2008 taking into account amendments up to *A New Tax System (Family Assistance) (Child Care Benefit - Children in respect of whom no-one is eligible) Amendment Determination 2008 (No. 1) (F2008L02443)*.

Prepared by the Department of Education, Employment and Workplace Relations.

1 Name of Determination

This Determination is the *A New Tax System (Family Assistance) (Child Care Benefit — Children in respect of whom no-one is eligible) Determination 2006*.

2 Commencement

This Determination commences on 3 July 2006.

3 Definitions

In this Determination:

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

carer means:

- (a) a person who is employed or contracted by an approved family day care service to provide family day care; or
- (b) a person who is employed or contracted by an approved in-home care service to provide in-home care.

Note 1 **Approved family day care service** and **approved in-home care service** are defined in subsection 3 (1) of the *A New Tax System (Family Assistance) (Administration) Act 1999*. Under subsection 3 (2) of the Act, expressions used in the Act that are defined in the *A New Tax System (Family Assistance) (Administration) Act 1999* have the same meaning as in that Act.

Note 2 The terms **FTB child** and **regular care child** are defined in subsection 3 (1) of the Act.

4 FTB children of carers

- (1) For subsection 49 (3) of the Act, children included in the class of children to whom subsection (2) applies are children in respect of whom no-one is eligible for child care benefit under Division 4 of Part 3 of the Act.
- (2) This subsection applies to a child in respect of a session of care provided to the child if:
 - (a) the session of care is provided by a carer; and
 - (b) the child is:
 - (i) an FTB child of the carer or of the partner of the carer; or
 - (ii) a regular care child of the carer or the partner of the carer.

Table of Instruments

Notes to the A New Tax System (Family Assistance) (Child Care Benefit — Children in respect of whom no one is eligible) Determination 2006

Note 1

The A New Tax System (Family Assistance) (Child Care Benefit — Children in respect of whom no one is eligible) Determination 2006 in force under section 49 (3) of the A New Tax System (Family Assistance) Act 1999 as shown in this compilation is amended as indicated in the Tables below.

Table of Instruments

Title	FRLI registration number	Date of notification in Gazette or FRLI registration	Date of commencement	Application, saving or transitional provisions
<i>A New Tax System (Family Assistance) (Child Care Benefit — Children in respect of whom no-one is eligible) Determination 2006</i>	F2006L02031	3 July 2006	3 July 2006	
<i>A New Tax System (Family Assistance) (Child Care Benefit - Children in respect of whom no-one is eligible) Amendment Determination 2008 (No. 1)</i>	F2008L02443	9 July 2008	10 July 2008	

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 3 note 2	am. 2008 F2008L02443
S. 4 (2) (b)	rs. 2008 F2008L02443