



A New Tax System (Family Assistance) (Administration) (Child care benefit — receipts) Rules 2008¹

A New Tax System (Family Assistance) (Administration) Act 1999

I, LISA MARIAN PAUL, Secretary of the Department of Education, Employment and Workplace Relations, make these Rules under subsection 219E (2) of the *A New Tax System (Family Assistance) (Administration) Act 1999*.

Dated 6th March 2008

(Signed by Lisa Paul)

Secretary

Department of Education, Employment and Workplace Relations

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1 Name of Rules

These Rules are the *A New Tax System (Family Assistance) (Administration) (Child care benefit — receipts) Rules 2008*.

2 Commencement

These Rules commence on the day after they are registered.

3 Revocation

The *Child Care Benefit (Receipts) Rules 2000* are revoked.

4 Saving of revoked Rules

The *Child Care Benefit (Receipts) Rules 2000* continue to apply to a session of care provided by an approved child care service to a child during a week beginning before or on the application day for the service.

5 References to revoked Rules

- (1) A reference in an instrument to the *Child Care Benefit (Receipts) Rules 2000* is taken, after the commencement of these Rules, to include a reference to these Rules.
- (2) A reference in an instrument to a provision of the *Child Care Benefit (Receipts) Rules 2000* (the **revoked provision**) is taken, after the commencement of these Rules, to include a reference to a provision of these Rules that corresponds to the revoked provision.

(3) In this section:

instrument includes a contract, deed, undertaking or agreement, but does not include a legislative instrument within the meaning of the *Legislative Instruments Act 2003*.

Note For references in a legislative instrument, see section 10 of the *Acts Interpretation Act 1901* and paragraph 13 (1) (a) of the *Legislative Instruments Act 2003*.

6 Application

These Rules apply as follows:

- (a) if the application day for an approved child care service is before the commencement of these Rules — to a session of care provided by the service to a child during a week falling wholly after that commencement;
- (b) in any other case — to a session of care provided by an approved child care service to a child during a week falling wholly after the application day for the service.

7 Definitions

In these Rules:

ABN has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1999*.

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

application day has the meaning given by subitem 91 (1) of Schedule 1 to the *Family Assistance Legislation Amendment (Child Care Management System and Other Measures) Act 2007*.

Note **Approved child care service** and **Family Assistance Act** are defined in subsection 3 (1) of the Act. **Session of care** and **week** are defined in the Family Assistance Act and have the same meaning in these Rules as in that Act — see subsection 3 (2) of the Act and paragraph 13 (1) (b) of the *Legislative Instruments Act 2003*.

8 How receipt should be given

For paragraph 219E (2) (a) of the Act, an individual who issues a receipt on behalf of an approved child care service under subsection 219E (1) of the Act must sign the receipt.

9 Persons to whom receipts should be given

- (1) For paragraph 219E (2) (b) of the Act, an approved child care service must give a receipt issued under subsection 219E (1) of the Act for the payment of a fee or part of a fee for a session of care to the person who paid the fee or the part of the fee.

- (2) Subsection (1) does not apply if the receipt is for a session of care, or for a period that includes a session of care, to which 1 of the following applies:
 - (a) a certificate given by the service under subsection 76 (1) of the Family Assistance Act for a reason set out in subparagraph 76 (1) (b) (i) of that Act (child at risk);
 - (b) a determination made by the Secretary under subsection 81 (3) of the Family Assistance Act (child at risk).

10 Additional information to be provided in receipt

- (1) For paragraph 219E (2) (c) of the Act, an approved child care service must provide the following information in a receipt issued under subsection 219E (1) of the Act for a session of care provided to a child by the service:
 - (a) the name of the service;
 - (b) the service's ABN (if any);
 - (c) the unique identifier assigned to the service by the Department for the purpose of the child care management system operated by the Department;
 - (d) the kind of approved child care service that the service is;
 - (e) the name of the person to whom the receipt is issued;
 - (f) the name of the child to whom the session of care was provided;
 - (g) the unique identifier assigned by the Department to the enrolment of the child for care by the service for the purpose of the child care management system operated by the Department;
 - (h) subject to subsection (2), the number of hours in the session of care;
 - (i) for the financial year in which the session of care for which the receipt is issued was provided to the child — the sum of:
 - (A) the number of days on which the service is taken to have provided a session of care to the child under subsection 10 (2) of the Family Assistance Act; and
 - (B) the number of days on which the service is taken to have provided a session of care to the child under subsection 10 (3) of the Family Assistance Act;
 - (j) the period for which the receipt is issued;
 - (k) a receipt number;
 - (l) the date of issue of the receipt.
- (2) If the receipt is for 2 or more sessions of care, the service must provide in the receipt the total number of hours of care in the sessions of care.
- (3) If the receipt is for sessions of care provided to 2 or more children, the service must provide in the receipt the information in paragraphs (1) (f) to (j) for each child.

Note

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1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.