



Schoolkids Bonus Determination 2012

as amended

made under sections 35UC and 35UF and subsections 35UA(6), 35UB(4), 35UE(6), 65B(7), 65D(3), 65E(4) and 65EB(2) of the

A New Tax System (Family Assistance) Act 1999

This compilation was prepared on 23 January 2015 taking into account amendments made by the *Schoolkids Bonus Amendment Determination 2014* (No. 2) (F2014L01828).

Prepared by the Department of Social Services.

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Part 1 Preliminary

1 Name of Determination

This Determination is the *Schoolkids Bonus Determination 2012*.

2 Commencement

This Determination commences on 1 January 2013.

3 Purpose

This Determination prescribes:

- (a) eligible activities for the purposes of subsections 35UA(6), 35UB(4), 35UE(6), 65B(7) and 65E(4) of the Family Assistance Act; and
- (b) the circumstances in which an individual is eligible for schoolkids bonus for the purposes of sections 35UC and 35UF of the Family Assistance Act; and
- (c) for the purposes of subsection 65D(3) and 65EB(2) of the Family Assistance Act—how the amount of schoolkids bonus worked out under subsection 65D(2) or 65EB(1) of that Act is to be varied.

4 Interpretation

(1) In this Determination:

adjusted taxable income has the meaning given by subsection 3(1) of the Family Assistance Act.

bonus test day has the meaning given by subsection 3(1) of the Family Assistance Act.

eligible payment means:

- (i) Family Tax Benefit Part A; or
- (ii) an instalment of youth allowance under Part 2.11 of the *Social Security Act 1991*; or
- (iii) the whole or part of an instalment under the scheme known as the ABSTUDY scheme that includes an amount identified as living allowance; or
- (iv) an instalment of disability support pension under Part 2.3 of the *Social Security Act 1991*; or
- (v) an instalment of carer payment under Part 2.5 of the *Social Security Act 1991*; or
- (vi) an instalment of parenting payment under Part 2.10 of the *Social Security Act 1991*; or
- (vii) an instalment of special benefit under Part 2.15 of the *Social Security Act 1991*; or

- (viii) an education allowance under the Veterans' Children Education Scheme or the Military Rehabilitation and Compensation Act Education and Training Scheme.

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

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

Family Tax Benefit Part A means a rate of family tax benefit, worked out under Division 1 of Part 4 of the Family Assistance Act but disregarding reductions (if any) under clause 5 or 25A of Schedule 1 to that Act, consisting of or including a Part A rate greater than nil.

foreign educational institution means:

- (a) an institution that is established by a law of a foreign country as an educational institution; or
- (b) an institution registered by the relevant education recognition authority of the foreign country as an educational institution.

home education means education an individual receives at their home or another individual's home that wholly or substantially replaces the education the individual would otherwise receive by attending school in circumstances where the individual is enrolled or registered by the education authority in the State or Territory in which the individual resides as a home schooled student (however described).

special education means education that is not primary or secondary education and is primarily for individuals with a disability, specialised to the needs and capacity of those individuals and designed to assist those individuals to function better in society.

previous education period has the meaning given by subsection 3(1) of the Family Assistance Act.

primary school amount has the meaning given by subsection 65A(1) of the Family Assistance Act.

Military Rehabilitation and Compensation Act Education and Training Scheme has the meaning given by subsection 3(1) of the Family Assistance Act.

Secretary means the Secretary of the Department responsible for the administration of this Determination.

schoolkids bonus has the meaning given by subsection 3(1) of the Family Assistance Act.

secondary school amount has the meaning given by subsection 65A(2) of the Family Assistance Act.

Veterans' Children Education Scheme has the meaning given by subsection 3(1) of the Family Assistance Act.

- (2) A term used in this Determination in relation to payment of schoolkids bonus has the same meaning as in the Family Assistance Act and the *A New Tax System (Family Assistance) (Administration) Act 1999*.

Part 2 Eligible Activities

5 Eligible activities for the purposes of schoolkids bonus eligibility

Individuals aged under 16

- (1) For individuals aged under 16, the following are prescribed as eligible activities for the purposes of subsections 35UA(6), 35UB(4) and 35UE(6) of the Family Assistance Act:
 - (a) home education at the primary or secondary level;
 - (b) studying the equivalent of primary or secondary education at a foreign educational institution;
 - (c) if the individual is aged at least 4 years and 5 months at the end of a calendar year—special education after the end of that calendar year.

Individuals aged 16 or over

- (2) For individuals aged 16 or over, the following are prescribed as eligible activities for the purposes of subsections 35UA(6) and 35UE(6) of the Family Assistance Act:
 - (a) full-time home education that is accredited towards a formal secondary qualification;
 - (b) studying overseas full-time in a way that would, in the Secretary's opinion, assist or allow the individual to complete the final year of secondary school or an equivalent level of education;
 - (c) special education.

- (3) In subsection (2):

formal secondary qualification means the qualification an individual receives on completion of the final year of secondary school or an equivalent level of education.

studying overseas full-time has the meaning given by subsection 3(1) of the Family Assistance Act.

Note: subsection 3(1) of the Family Assistance Act refers to section 3C of that Act, which enables the Minister to define the meaning of studying overseas full-time by legislative instrument.

6 Eligible activities for payment of secondary school amount

For individuals aged under 16, the following are prescribed as eligible activities for the purposes of subsections 65B(7) and 65E(4) of the Family Assistance Act:

- (a) home education at the secondary level;
- (b) studying the equivalent of secondary education at a foreign educational institution;
- (c) if the individual is aged at least 11 years and 5 months at the end of a calendar year—special education after the end of that calendar year.

Part 3 School leaver payment

7 Eligibility

- (1) An individual is eligible under section 35UC of the Family Assistance Act for schoolkids bonus in relation to a child on a bonus test day if:
- (a) the child satisfies the age requirement on the bonus test day; and
 - (b) the individual has been paid an eligible payment in respect of the child for a day (the *eligibility day*) in the previous education period for the bonus test day and:
 - (i) if the eligible payment is Family Tax Benefit Part A—the individual is entitled to be paid Family Tax Benefit Part A in respect of the child on the eligibility day; or
 - (ii) otherwise—the eligible payment is payable to the child or in respect of the child on the eligibility day; and
 - (c) no eligible payment was paid in respect of the child for any day after the eligibility day (a *subsequent day*) in the previous education period for the bonus test day or:
 - (i) if Family Tax Benefit Part A was paid in respect of the child for one or more subsequent days—any individuals to whom such payment was made are no longer entitled to that payment; and
 - (ii) if any eligible payments other than Family Tax Benefit Part A were paid in respect of the child for one or more subsequent days—those payments are no longer payable; and
 - (d) the child completed his or her secondary education in the previous education period for the bonus test day; and
 - (e) the Secretary is notified, or otherwise becomes aware, before:
 - (i) if the eligible payment is Family Tax Benefit Part A—the end of the first income year after the income year in which the bonus test day occurs or such further period (if any) as the Secretary allows; or
 - (ii) otherwise—the end of the period of 13 weeks beginning on the bonus test day;that the child completed his or her secondary education in the previous education period for the bonus test day; and
 - (f) the child completed his or her secondary education before 1 January 2025; and
 - (g) the child was undertaking primary or secondary education on at least one day in 2012; and
 - (h) if the *eligible payment* is:
 - (i) Family Tax Benefit Part A or the whole or part of an instalment of ABSTUDY within the meaning of paragraph (iii) of the definition of *eligible payment*, the individual's *adjusted taxable income* for the income year in which the bonus test day occurs is \$100,000 or less; or

- (ii) an instalment of youth allowance within the meaning of paragraph (ii) of the definition of *eligible payment*, the affected parent's *adjusted taxable income* for the income year in which the bonus test day occurs is \$100,000 or less; or

Note: for *affected parent* see subsection (1B)

- (iii) an instalment of disability support pension, carer payment or parenting payment within the meaning of paragraph (iv), (v) or (vi) of the definition of *eligible payment*, the child's *adjusted taxable income* for the income year in which the bonus test day occurs is \$100,000 or less."

Notes:

- (i) For the age requirement see section 8.
- (ii) For working out when a child completed his or her secondary education see section 9.

(1A) For the purposes of subparagraph (1)(e)(i):

- (a) the Secretary must not allow a further period unless:
 - (i) the Secretary is satisfied that there are special circumstances; and
 - (ii) a further period in respect of the individual's claim for payment of family tax benefit in respect of the FTB child was allowed under paragraph 10(2)(b) of the Family Assistance Administration Act; and
 - (iii) that claim is for a past period falling within the income year in which the bonus test day occurs; and
- (b) any further period allowed by the Secretary must end no later than the end of the second income year after the income year in which the bonus test day occurs.

(1B) For the purposes of subparagraph 7(1)(h)(ii), the *affected parent* is the person:

- (a) who is the parent of the child, being a *parent* within the meaning of paragraph (b) of the definition of *parent* in subsection 5(1) of the *Social Security Act 1991*; and
- (b) who is nominated in writing by the Secretary.

(1C) Subparagraph (1)(h)(iii) does not apply if the instalment of the *eligible payment* referred to in paragraph (1)(b) is an instalment of disability support pension and the child is permanently blind.

(2) An individual is eligible under section 35UF of the Family Assistance Act for schoolkids bonus on a bonus test day if:

- (a) the individual satisfies the age requirement on the bonus test day; and
- (b) the individual has been paid an eligible payment other than Family Tax Benefit Part A for a day (the *eligibility day*) in the previous education period for the bonus test day; and
- (c) the payment referred to in paragraph (b) was of the individual; and
- (d) the payment referred to in paragraph (b) is payable to the individual or in respect of the individual on the eligibility day; and

- (e) no eligible payment was paid in respect of the individual for any day after the eligibility day (a *subsequent day*) in the previous education period for the bonus test day or:
 - (i) if Family Tax Benefit Part A was paid in respect of the individual for one or more subsequent days—any individuals to whom such payment was made are no longer entitled to that payment; and
 - (ii) if any eligible payments other than Family Tax Benefit Part A were paid in respect of the individual for one or more subsequent days—those payments are no longer payable; and
 - (f) the individual completed his or her secondary education in the previous education period for the bonus test day; and
 - (g) the Secretary is notified, or otherwise becomes aware, before the end of the period of 13 weeks beginning on the bonus test day, that the individual completed his or her secondary education in the previous education period for the bonus test day; and
 - (h) the individual completed his or her secondary education before 1 January 2025; and
 - (i) the individual was undertaking primary or secondary education on at least one day in 2012; and
 - (j) if the *eligible payment* is an instalment of youth allowance, the whole or part of an instalment of ABSTUDY, an instalment of disability support pension, carer payment, parenting payment or special benefit within the meaning of paragraph (ii), (iii), (iv), (v), (vi) or (vii) of the definition of *eligible payment*, the individual's *adjusted taxable income* for the income year in which the bonus test day occurs is \$100,000 or less.
- (2A) Subparagraph (2)(j) does not apply if the instalment of disability support pension referred to in paragraph (2)(b) is an instalment of disability pension and the individual is permanently blind.

Notes:

- (i) For the age requirement see section 8.
- (ii) For working out when an individual completed his or her secondary education see section 9.

8 Age requirement

- (1) For the purposes of this Determination, an individual satisfies the age requirement on a bonus test day that is 1 January if:
 - (a) the individual is aged under 20 on the bonus test day; or
 - (b) the individual turned 20 on the bonus test day.
- (2) For the purposes of this Determination, an individual satisfies the age requirement on a bonus test day that is 30 June if:
 - (a) the individual is aged under 19 on the bonus test day; or
 - (b) the individual is aged 19 on the bonus test day and the individual turned 19 during the calendar year in which the bonus test day occurs.

9 Completion of secondary education

- (1) For the purposes of this Determination, an individual completes his or her secondary education if:
- (a) the individual completes the final year of secondary school or an equivalent level of education; or
 - (b) the individual ceases special education; or
 - (c) the individual ceases secondary education due to sickness or disability and is unable to complete the final year of secondary school or an equivalent level of education; or
 - (d) the individual ceases secondary education due to special circumstances and is unable to complete the final year of secondary school or an equivalent level of education.
- (2) For the purposes of paragraph (1)(a), an individual completes the final year of secondary school or an equivalent level of education on the day worked out in accordance with subsection 22B(4) of the Family Assistance Act.

10 Rate of payment

- (1) If subsections (2), (3), (4) or (5) apply to an individual, the amount of schoolkids bonus for that individual, for the purposes of subsections 65D(2) or 65EB(1) of the Family Assistance Act, is the amount of schoolkids bonus worked out in this section.

(2) If:

- (a) an individual is eligible for schoolkids bonus under section 35UC or 35UF of the Family Assistance Act in respect of a bonus test day in the period commencing on 1 January 2019 and ending on 1 January 2025; and

- (b) none of subsections (3) to (5) apply to the individual;

the amount of schoolkids bonus is the school leaver amount.

Notes:

- (i) School leaver amount is defined in subsection (6).
- (ii) The circumstances in which an individual is eligible under section 35UC or 35UF of the Family Assistance Act are prescribed in section 7 of this Determination.

(3) If:

- (a) an individual is eligible for schoolkids bonus under section 35UC of the Family Assistance Act; and
- (b) a shared care percentage applied to the eligible payment that was paid to the individual for the eligibility day;

the amount of schoolkids bonus is that percentage of the school leaver amount.

Notes:

- (i) School leaver amount is defined in subsection (6) and eligibility day is defined in subsection (7).
- (ii) The circumstances in which an individual is eligible under section 35UC of the Family Assistance Act are prescribed in subsection 7(1) of this Determination.

(4) If:

- (a) an individual is eligible for schoolkids bonus under section 35UC of the Family Assistance Act; and
- (b) a determination of a particular percentage under section 28 or 29 of the Family Assistance Act applied to the eligible payment that was paid to the individual for the eligibility day;

the amount of schoolkids bonus is that percentage of the school leaver amount.

Notes:

- (i) School leaver amount is defined in subsection (6) and eligibility day is defined in subsection (7).
- (ii) The circumstances in which an individual is eligible under section 35UC of the Family Assistance Act are prescribed in subsection 7(1) of this Determination.

(5) If:

- (a) an individual is eligible for schoolkids bonus under section 35UC of the Family Assistance Act; and
- (b) the eligible payment that was paid to the individual for the eligibility day was a part of an education allowance under the Veterans' Children Education Scheme or the Military Rehabilitation and Compensation Act Education and Training Scheme;

the amount of schoolkids bonus is worked out as follows:

$$\frac{\textit{Amount of applicable part}}{\textit{Amount of allowance concerned}} \times \textit{school leaver amount}$$

Notes:

- (i) School leaver amount is defined in subsection (6) and eligibility day is defined in subsection (7).
- (ii) The circumstances in which an individual is eligible under section 35UC of the Family Assistance Act are prescribed in subsection 7(1) of this Determination.

(6) In this section, the ***school leaver amount*** means:

- (a) if the individual is eligible for schoolkids bonus under section 35UC or 35UF of the Family Assistance Act in respect of a bonus test day in the period commencing on 1 January 2013 and ending on 30 June 2018—the secondary school amount; or
- (b) if the individual is eligible for schoolkids bonus under section 35UC or 35UF of the Family Assistance Act in respect of a bonus test day in the

period commencing on 1 January 2019 and ending on 1 January 2025—the secondary school amount less the primary school amount.

Notes:

- (i) Secondary school amount and primary school amount are defined in section 65A of the Family Assistance Act.
- (ii) The circumstances in which an individual is eligible under section 35UC or 35UF of the Family Assistance Act are prescribed in section 7 of this Determination.

(7) In this section, ***eligibility day*** means the eligibility day referred to in section 7 of this Determination.

Notes

The *Schoolkids Bonus Determination 2012* in force under sections 35UC and 35UF and subsections 35UA(6), 35UB(4), 35UE(6), 65B(7), 65D(3), 65E(4) and 65EB(2) 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 FRLI registration	Date of commencement	Application, saving or transitional provisions
<i>Schoolkids Bonus Determination 2012</i>	F2012L02562	20 December 2012	1 January 2013	—
<i>Schoolkids Bonus Amendment Determination 2014</i>	F2014L00820	26 June 2014	27 June 2014	—
<i>Schoolkids Bonus Amendment Determination 2014 (No. 2)</i>	F2014L01828	24 December 2014	25 December 2014	Section 4

Table of Amendments

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

Provision affected	How affected
subsection 4(1)	am. F2014L00820; am. F2014L01828
subparagraph 7(1)(e)(i)	am. F2014L00820
paragraph 7(1)(g)	am. F2014L01828
paragraph 7(1)(h)	ad. F2014L01828
subsection 7(1)	am. F2014L00820
subsection 7(1B)	ad. F2014L01828
subsection 7(1C)	ad. F2014L01828
paragraph 7(2)(i)	am. F2014L01828
paragraph 7(2)(j)	ad. F2014L01828
subsection 7(2A)	ad. F2014L01828
