



Higher Education (Overseas Debtor Repayment) Amendment and Repeal Instrument 2018

Higher Education Support Act 2003

I, Simon Birmingham, Minister for Education and Training, make this instrument under subsection 238-10(1) of the *Higher Education Support Act 2003* and subsection 7(2) of the *Overseas Debtors Repayment Guidelines 2017*.

Dated 27 June 2018

SIMON BIRMINGHAM
Minister for Education and Training

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1 Name

This instrument is the *Higher Education (Overseas Debtor Repayment) Amendment and Repeal Instrument 2018*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2018.	1 July 2018

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under subsection 238-10(1) of the *Higher Education Support Act 2003* and subsection 7(2) of the *Overseas Debtors Repayment Guidelines 2017*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments and repeal

Overseas Debtor Repayment Guidelines 2017

1 Subsection 4(1) (after definition of Act)

Insert:

ATO Occupation Code means the *Salary and wage occupation codes 2018* published by the Australian Taxation Office in June 2018.

Note: In 2018, the *Salary and wage occupation codes 2018* was available at www.ato.gov.au.

2 Paragraph 7(1)(b)

Omit “, determined by the Minister under subsection (2),”

3 Subsection 7(2)

Omit the subsection, substitute:

- (2) For paragraph (1)(b), the standard deduction for an occupation is:
- (a) if the occupation has an occupation code listed in the ATO Occupation Code—the median ratio of work-related expenses to employment-related income calculated by the Australian Taxation Office for the occupation with that occupation code; or
 - (b) otherwise—nil.

4 Application of amendments

The amendments to the *Overseas Debtor Repayment Guidelines 2017* made by this instrument apply in respect of any simple self-assessment method chosen (for working out person’s foreign-sourced income) after the commencement of this instrument.

Higher Education (Occupation and Occupation Standard Deduction) Determination 2017

5 Repeal

Repeal the instrument.