

**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

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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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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.