

Farm Household Support (Forced Disposal of Livestock) Minister’s Rules 2019

I, David Littleproud, Minister for Agriculture and Water Resources, make the following rules.

Dated 3 April 2019

David Littleproud

Minister for Agriculture and Water Resources

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1 Name

 This instrument is the *Farm Household Support (Forced Disposal of Livestock) Minister’s Rules 2019*.

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 2019. | 1 July 2019 |

Note: This table relates only to the provisions of this instrument as originally made.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 106(1) of the *Farm Household Support Act 2014*.

4 Modifications of the *Social Security Act 1991*

 For the purposes of section 92 of the *Farm Household Support Act 2014*, the *Social Security Act 1991* has effect for the purposes set out in section 91 of the *Farm Household Support Act 2014* with the modifications set out in Schedule 1 to this instrument.

5 Application

 This instrument applies in relation to forced disposals of livestock (see item 1 of Schedule 1) occurring on or after 1 July 2019.

Schedule 1—Modifications of the Social Security Act 1991

Note: See section 4.

Social Security Act 1991

1 Subsection 8(1)

Insert:

***farm management deposit owned*** by a person means a farm management deposit (within the meaning of the *Income Tax Assessment Act 1997*) of which the person is the owner (within the meaning of that Act).

***forced disposal of livestock*** means disposal (including killing) of livestock or all or part of a carcass of livestock by an entity (within the meaning of the *Income Tax Assessment Act 1997*) that occurs wholly or mainly for one or more of the following reasons:

 (a) an action by the Commonwealth, a State, a Territory or an authority of the Commonwealth, a State or a Territory that has the effect that land or water cannot be used to support the livestock commercially (for example, compulsory acquisition of an estate in land or other interest under a law of the Commonwealth, a State or a Territory or changing a law governing how land or water may be used), other than an action taken with the entity’s free consent;

 (b) drought or natural disaster affected the availability of pasture, fodder or water so that the entity could not reasonably support the livestock;

 (c) reasonable concern for the welfare of the livestock;

 (d) a requirement by or under a law of the Commonwealth, a State or a Territory to dispose of the livestock.

2 After paragraph 8(8)(c)

Insert:

 (ca) an amount that:

 (i) is received by a person because of forced disposal of livestock by the person; and

 (ii) is deposited as a farm management deposit owned by the person;

 (cb) an amount for which all the following conditions are met:

 (i) the amount is received by a person because of forced disposal of livestock by the person;

 (ii) in the period of 42 days beginning on the day the person received the amount, the Secretary is informed that the person has received the amount (or a greater amount including the amount) and that the amount will be deposited as a farm management deposit owned by the person;

 (iii) that period has not ended;

 (cc) an amount that:

 (i) is received by a person; and

 (ii) is attributable to a forced disposal of livestock by an entity (within the meaning of the *Income Tax Assessment Act 1997*) in which the person holds a membership interest (within the meaning of that Act), either directly or through one or more interposed entities (within the meaning of that Act); and

 (iii) is deposited as a farm management deposit owned by the person;

 (cd) an amount for which all the following conditions are met:

 (i) the amount is received by a person;

 (ii) the amount is attributable to a forced disposal of livestock by an entity (within the meaning of the *Income Tax Assessment Act 1997*) in which the person holds a membership interest (within the meaning of that Act), either directly or through one or more interposed entities (within the meaning of that Act);

 (iii) in the period of 42 days beginning on the day the person received the amount, the Secretary is informed that the person has received the amount (or a greater amount including the amount) and that the amount will be deposited as a farm management deposit owned by the person;

 (iv) that period has not ended;

3 After subsection 8(8)

Insert:

 (8AAAA) An amount for which the conditions in paragraph 8(8)(cb) or (cd) are met is not income at any time in the period described in that paragraph.