

2008

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

*Presented and read a first time*

**Family Assistance Legislation  
Amendment (Child Care Budget and  
Other Measures) Bill 2008**

**No.     , 2008**

*(Education, Employment and Workplace Relations)*

**A Bill for an Act to amend the law in relation to  
family assistance, and for related purposes**



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1     **A Bill for an Act to amend the law in relation to**  
2     **family assistance, and for related purposes**

3     The Parliament of Australia enacts:

4     **1 Short title**

5                     This Act may be cited as the *Family Assistance Legislation*  
6                     *Amendment (Child Care Budget and Other Measures) Act 2008*.

7     **2 Commencement**

8                     (1) Each provision of this Act specified in column 1 of the table  
9                     commences, or is taken to have commenced, in accordance with  
10                    column 2 of the table. Any other statement in column 2 has effect  
11                    according to its terms.  
12

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day on which this Act receives the Royal Assent.	
2. Schedule 1, items 1 to 63	7 July 2008.	7 July 2008
3. Schedule 1, item 64	The day on which this Act receives the Royal Assent.	
4. Schedule 2	1 July 2008.	1 July 2008
5. Schedule 3	The day on which this Act receives the Royal Assent.	
6. Schedule 4	The day after this Act receives the Royal Assent.	
7. Schedule 5, items 1 to 4	The day on which this Act receives the Royal Assent.	
8. Schedule 5, item 5	At the same time as the provision(s) covered by table item 4.	1 July 2008
9. Schedule 5, items 6 to 22	The day on which this Act receives the Royal Assent.	
10. Schedule 5, item 23	1 January 2009.	1 January 2009
11. Schedule 5, items 24 to 31	The day on which this Act receives the Royal Assent.	

1 Note: This table relates only to the provisions of this Act as originally  
2 passed by both Houses of the Parliament and assented to. It will not be  
3 expanded to deal with provisions inserted in this Act after assent.

4 (2) Column 3 of the table contains additional information that is not  
5 part of this Act. Information in this column may be added to or  
6 edited in any published version of this Act.

### 7 **3 Schedule(s)**

8 Each Act that is specified in a Schedule to this Act is amended or  
9 repealed as set out in the applicable items in the Schedule

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1  
2

concerned, and any other item in a Schedule to this Act has effect according to its terms.

1  
2 **Schedule 1—Removing minimum rate of CCB**

3 **Part 1—Amendments**

4 *A New Tax System (Family Assistance) Act 1999*

5 **1 Paragraph 57F(1)(b)**

6 Repeal the paragraph, substitute:

7 (b) one of the following determinations is made:

- 8 (i) a determination under section 51B of the Family  
9 Assistance Administration Act that the individual is  
10 entitled to be paid child care benefit by fee reduction for  
11 the care;
- 12 (ii) a determination under subsection 51C(1) of the Family  
13 Assistance Administration Act in relation to the  
14 individual and the care;
- 15 (iii) a determination under section 52E of the Family  
16 Assistance Administration Act that the individual is  
17 entitled to be paid child care benefit for the care;
- 18 (iv) a determination under subsection 52G(1) of the Family  
19 Assistance Administration Act in relation to the  
20 individual and the care; and

21 **2 Subsection 83(1) (definition of *minimum hourly amount*)**

22 Repeal the definition, substitute:

23 *minimum hourly amount* is \$0.581.

24 **3 Section 84A (method statement, step 2)**

25 After “total amount”, insert “(if any)”.

26 **4 Subsection 84B(1)**

27 Omit “all of”.

28 **5 Paragraph 84C(c)**

29 Repeal the paragraph, substitute:

30 (c) one of the following determinations is made:



- 1 (i) a determination under section 51B of the Family  
2 Assistance Administration Act that the individual is  
3 entitled to be paid child care benefit by fee reduction for  
4 the care;
- 5 (ii) a determination under subsection 51C(1) of the Family  
6 Assistance Administration Act in relation to the  
7 individual and the care;
- 8 (iii) a determination under section 52E of the Family  
9 Assistance Administration Act that the individual is  
10 entitled to be paid child care benefit for the care;
- 11 (iv) a determination under subsection 52G(1) of the Family  
12 Assistance Administration Act in relation to the  
13 individual and the care; and

14 **6 At the end of section 84D**

- 15 Add:
- 16 ; and (c) for an individual in respect of whom a determination is made  
17 under subsection 51C(1) or 52G(1) of the Family Assistance  
18 Administration Act—a nil amount, to the extent that the  
19 determination relates to the session or sessions of care  
20 provided during that week.

21 **7 Subclause 2(3) of Schedule 2 (definition of *taxable income***  
22 **%)**

23 Omit “12”, substitute “11”.

24 **8 Clause 8 of Schedule 2 (method statement, step 6)**

25 Omit “*provisional taxable income %*.”, substitute “individual’s *taxable*  
26 *income %*. However, if the result is less than zero, the individual’s  
27 *taxable income %* is zero.”.

28 **9 Clause 8 of Schedule 2 (method statement, steps 7 and 8)**

29 Repeal the steps.

30 **10 Clause 12 of Schedule 2**

31 Repeal the clause.

32 **11 Clause 2 of Schedule 4 (table item 21)**

33 Repeal the item, substitute:

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**Schedule 1** Removing minimum rate of CCB  
**Part 1** Amendments

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21      Minimum hourly amount for      CCB minimum hourly      [subsection 83(1)]  
child care benefit      amount

1      **12 Subclause 3(1) of Schedule 4 (table item 21)**

2      Repeal the item, substitute:

21      CCB      1 July      December      highest      \$0.001  
minimum                     December  
hourly                     quarter before  
amount                     reference  
                     quarter (but  
                     not earlier  
                     than  
                     December  
                     quarter 2007)

3      **13 After subclause 3(5) of Schedule 4**

4      Insert:

5      *First indexation of CCB minimum hourly amount*

6      (5A) The first indexation of the CCB minimum hourly amount is to take  
7      place on 1 July 2009.

8      ***A New Tax System (Family Assistance) (Administration) Act***  
9      ***1999***

10      **14 Subsection 3(1) (definition of CCB %)**

11      Repeal the definition, substitute:

12      **CCB %**, in respect of an individual, means:

- 13      (a) the CCB % determined (including as a result of a variation)  
14      in respect of the individual under Division 4 of Part 3; or  
15      (b) the CCB % otherwise applicable to the individual under  
16      Division 4 of Part 3; or  
17      (c) if neither paragraph (a) nor (b) applies to the individual—the  
18      CCB % calculated in respect of the individual under  
19      subclause 2(2) of Schedule 2 to the Family Assistance Act.

20      **15 Subsection 3(1) (definition of *minimum taxable income* %)**

21      Repeal the definition.

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1 **16 After section 4**

2 Insert:

3 **4A Rate and amount of CCB by fee reduction may be zero**

4 For the purposes of this Act and the Family Assistance Act:

5 (a) a rate calculated under subsection 50Z(1), or recalculated  
6 under subsection 50ZA(1), may be a zero rate; and

7 (b) an amount calculated under subsection 50Z(1), or  
8 recalculated under subsection 50ZA(1), may be a nil amount.

9 **17 Subparagraph 49C(2)(e)(ii)**

10 Omit “the CCB % applicable to him or her calculated under Schedule 2  
11 to the Family Assistance Act using the minimum taxable income % as  
12 the taxable income %”, substitute “a CCB % of zero % applicable to  
13 him or her”.

14 **18 Subsection 49E(8)**

15 Omit “the CCB % applicable to him or her calculated under Schedule 2  
16 to the Family Assistance Act using the minimum taxable income % as  
17 the taxable income %”, substitute “a CCB % of zero % applicable to  
18 him or her”.

19 **19 Subsection 49F(9)**

20 Omit “the CCB % applicable to the person calculated under Schedule 2  
21 to the Family Assistance Act using the minimum taxable income % as  
22 the taxable income %”, substitute “a CCB % of zero % applicable to the  
23 person”.

24 **20 Paragraph 50B(1)(c)**

25 Omit “the CCB % applicable to him or her calculated under Schedule 2  
26 to the Family Assistance Act using the minimum taxable income % as  
27 the taxable income %”, substitute “a CCB % of zero % applicable to  
28 him or her”.

29 **21 Subsection 50J(2)**

30 Repeal the subsection, substitute:

31 (2) In making a determination of CCB %, the Secretary must:

**Schedule 1** Removing minimum rate of CCB  
**Part 1** Amendments

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- 1 (a) determine a percentage of zero % if subsection 55(2) or  
2 55B(1), or section 55C, applies; or  
3 (b) otherwise—use the provisions in Schedule 2 to the Family  
4 Assistance Act as if references in those provisions to a person  
5 being eligible were references to a person being conditionally  
6 eligible under section 42 of that Act.

7 **22 At the end of subsection 50Z(1)**

8 Add:

9 Note: The rate may be a zero rate and the amount a nil amount (see  
10 section 4A).

11 **23 At the end of subsection 50ZA(1)**

12 Add:

13 Note: The recalculated rate may be a zero rate and the recalculated amount a  
14 nil amount (see section 4A).

15 **24 Subsection 51B(1)**

16 Repeal the subsection, substitute:

- 17 (1) If the Secretary is satisfied:  
18 (a) that the claimant is eligible under section 43 of the Family  
19 Assistance Act for child care benefit by fee reduction in  
20 respect of one or more sessions of care provided by an  
21 approved child care service to the child during the income  
22 year; and  
23 (b) that, if the claimant were to be entitled to child care benefit  
24 by fee reduction in respect of the sessions, the rate of benefit  
25 would be more than a zero rate;  
26 the Secretary must determine that the claimant is entitled to be paid  
27 child care benefit by fee reduction for the sessions. The  
28 determination must include the rate at which, and the amount in  
29 which, the Secretary considers the claimant eligible for the year.

30 **25 Section 51C**

31 Repeal the section, substitute:

32 **51C Determination that no entitlement**

33 (1) If the Secretary:

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- 1 (a) is satisfied that the claimant is eligible as mentioned in  
2 paragraph 51B(1)(a) in respect of care provided to a child by  
3 an approved child care service during an income year; but  
4 (b) is not satisfied as mentioned in paragraph 51B(1)(b) that, if  
5 the claimant were to be entitled to child care benefit, the rate  
6 of benefit would be more than a zero rate;  
7 the Secretary must determine that the claimant is not entitled to be  
8 paid child care benefit by fee reduction in respect of that care.
- 9 (2) If the Secretary is not satisfied that the claimant is eligible as  
10 mentioned in paragraph 51B(1)(a) in respect of care provided to a  
11 child by an approved child care service during an income year, the  
12 Secretary must determine that the claimant is not entitled to be paid  
13 child care benefit by fee reduction in respect of that care.

## 14 **26 Paragraph 52D(b)**

15 Omit “the CCB % applicable to him or her calculated under Schedule 2  
16 to the Family Assistance Act using the minimum taxable income % as  
17 the taxable income %”, substitute “a CCB % of zero % applicable to  
18 him or her”.

## 19 **27 At the end of paragraph 52E(b)**

20 Add “and”.

## 21 **28 After paragraph 52E(b)**

22 Insert:

- 23 (c) the Secretary is satisfied that, if the claimant were to be  
24 entitled to be paid child care benefit in respect of the period,  
25 the amount of the entitlement would be more than a nil  
26 amount;

## 27 **29 Section 52G**

28 Repeal the section, substitute:

## 29 **52G Determination that no entitlement**

30 (1) If the Secretary:

- 31 (a) is satisfied that the claimant is eligible as mentioned in  
32 paragraph 52E(b) in respect of care provided to a child by an  
33 approved child care service during a past period; but

1 (b) is not satisfied as mentioned in paragraph 52E(c) that, if the  
2 claimant were to be entitled to be paid child care benefit, the  
3 entitlement would be more than a nil amount;  
4 the Secretary must determine that the claimant is not entitled to be  
5 paid child care benefit for the past period in respect of that care.

6 (2) If the Secretary is not satisfied that the claimant is eligible as  
7 mentioned in paragraph 52E(b) in respect of care provided to a  
8 child by an approved child care service during a past period, the  
9 Secretary must determine that the claimant is not entitled to be paid  
10 child care benefit for the past period in respect of that care.

11 (3) If the Secretary is not satisfied as mentioned in section 52F, the  
12 Secretary must determine that the claimant is not entitled to be paid  
13 child care benefit for the past period in respect of the child.

### 14 **30 Paragraph 52H(2)(b)**

15 Omit “section 52G”, substitute “subsection 52G(2)”.

### 16 **31 Paragraph 52H(3)(b)**

17 Omit “section 52G”, substitute “subsection 52G(3)”.

### 18 **32 Section 53D**

19 Repeal the section, substitute:

#### 20 **53D Determination of entitlement**

21 If the Secretary is satisfied that:

22 (a) the claimant is eligible for child care benefit under section 46  
23 of the Family Assistance Act in respect of the child; and

24 (b) if the claimant were to be entitled to be paid child care  
25 benefit by single payment/in substitution because of the death  
26 of another individual in respect of the child, the amount of  
27 the entitlement would be more than a nil amount;

28 the Secretary must determine that the claimant is entitled to be paid  
29 child care benefit by single payment/in substitution because of the  
30 death of another individual in respect of the child for the amount  
31 the Secretary considers the claimant eligible.

### 32 **33 Section 53E**

33 Repeal the section, substitute:

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1 **53E Determination that no entitlement**

2 (1) If the Secretary:

3 (a) is satisfied that the claimant is eligible as mentioned in  
4 paragraph 53D(a); but

5 (b) is not satisfied as mentioned in paragraph 53D(b) that, if the  
6 claimant were to be entitled to be paid child care benefit, the  
7 amount of the entitlement would be more than a nil amount;

8 the Secretary must determine that the claimant is not entitled, in  
9 respect of the child, to be paid child care benefit by single  
10 payment/in substitution because of the death of another individual.

11 (2) If the Secretary is not satisfied that the claimant is eligible as  
12 mentioned in paragraph 53D(a), the Secretary must determine that  
13 the claimant is not entitled, in respect of the child, to be paid child  
14 care benefit by single payment/in substitution because of the death  
15 of another individual.

16 **34 Paragraph 53F(2)(b)**

17 Omit “section 53E”, substitute “subsection 53E(2)”.

18 **35 Paragraph 53F(3)(b)**

19 Omit “section 53E”, substitute “subsection 53E(2)”.

20 **36 Subsection 55(2)**

21 Repeal the subsection, substitute:

22 (2) This subsection applies if the claimant does not give the Secretary  
23 an estimate of the amount needed that the Secretary considers  
24 reasonable.

25 Note: This means the Secretary must determine the CCB % of the claimant  
26 to be zero % (see subsection 50J(2)).

27 **37 Subsection 55A(2)**

28 Omit “to be calculated under Schedule 2 to the Family Assistance Act  
29 using the minimum taxable income % as the taxable income %”,  
30 substitute “zero %”.

31 **38 Sections 55B and 55C**

32 Repeal the sections, substitute:

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1 **55B CCB % applicable to individual is zero % when certain other**  
2 **information not provided**

3 (1) This subsection applies if:

- 4 (a) an individual's CCB % is required to be determined under  
5 section 50J; and  
6 (b) the care in the claim concerned is care provided by an  
7 approved child care service; and  
8 (c) either of the following situations arises:  
9 (i) the individual does not give the Secretary information  
10 needed to work out the number of children the  
11 individual has in care of a particular kind;  
12 (ii) the claimant opted to have a CCB % of zero %  
13 applicable to him or her.

14 Note: This means the Secretary must determine the CCB % of the claimant  
15 to be zero % (see subsection 50J(2)).

16 (2) If:

- 17 (a) the rate of child care benefit is required to be calculated for  
18 the purpose of making a determination of entitlement under  
19 Subdivision E or F; and  
20 (b) the care in the claim concerned is care provided by an  
21 approved child care service; and  
22 (c) either of the following situations arises:  
23 (i) the individual, or if the individual has died, another  
24 individual making a claim for child care benefit by  
25 single payment/in substitution because of the death of  
26 that individual, does not give the Secretary information  
27 needed to work out the number of children the  
28 individual has, or had, in care of a particular kind;  
29 (ii) the claimant opted to have a CCB % of zero %  
30 applicable to him or her;

31 the CCB % applicable to the claimant is zero %.

32 **55C CCB % applicable to individual when tax file number**  
33 **information not given**

34 This section applies if:

- 35 (a) either:



- 1 (i) the Secretary makes a determination of conditional  
2 eligibility in respect of a claimant under section 50F in  
3 the situation referred to in subparagraph 50D(1)(d)(ii),  
4 (iii), (iv) or (v); or  
5 (ii) the Secretary makes a determination of conditional  
6 eligibility in respect of a claimant under section 50F in  
7 the situation referred to in subsection 50D(4); and  
8 (b) the claimant's CCB % is required to be determined under  
9 section 50J.

10 Note: This means the Secretary must determine the CCB % of the claimant  
11 to be zero % (see subsection 50J(2)).

12 **39 Subsection 57B(7)**

13 Omit "the CCB % applicable to him or her calculated under Schedule 2  
14 to the Family Assistance Act using the minimum taxable income % as  
15 the taxable income %", substitute "a CCB % of zero % applicable to  
16 him or her".

17 **40 Paragraph 57C(b)**

18 Omit "the CCB % applicable to him or her calculated under Schedule 2  
19 to the Family Assistance Act using the minimum taxable income % as  
20 the taxable income %", substitute "a CCB % of zero % applicable to  
21 him or her".

22 **41 Subsection 58(5)**

23 Omit "to be recalculated under Schedule 2 to the Family Assistance Act  
24 using the minimum taxable income % as the taxable income %",  
25 substitute "zero %".

26 **42 Subsection 58(7)**

27 Repeal the subsection, substitute:

- 28 (7) For the purposes of this Act and the Family Assistance Act, the  
29 variation referred to in subsection (6) has the effect:  
30 (a) that the claimant continues to be entitled under section 52E to  
31 be paid an amount of child care benefit in respect of the past  
32 period to which the claim relates; but  
33 (b) that the amount of the entitlement is a nil amount.  
34 This subsection has effect despite section 52E.

1 **43 Subsection 59D(1)**

2 Omit “recalculated under Schedule 2 to the Family Assistance Act using  
3 the minimum taxable income % as the taxable income %”, substitute  
4 “zero %”.

5 **44 Paragraph 60(1)(b)**

6 Omit “the minimum taxable income % as the taxable income % as  
7 provided for in section 55B”, substitute “a CCB % of zero % as  
8 provided for in subsection 55B(2)”.

9 Note: The heading to section 60 is altered by omitting “**minimum taxable income %**” and  
10 substituting “**CCB % of zero %**”.

11 **45 Subparagraph 60(1)(c)(i)**

12 Omit “55B (c)(i)”, substitute “55B(2)(c)(i)”.

13 **46 Subparagraph 60(1)(c)(ii)**

14 Omit “55B (c)(ii)”, substitute “55B(2)(c)(ii)”.

15 **47 Paragraph 60A(1)(b)**

16 Omit “the minimum taxable income % as the taxable income % as  
17 provided for in subsection 55A(2) or section 55B”, substitute “a CCB %  
18 of zero % as provided for in subsection 55A(2) or 55B(2)”.

19 Note: The heading to section 60A is altered by omitting “**minimum taxable income %**” and  
20 substituting “**CCB % of zero %**”.

21 **48 Subparagraph 60A(1)(c)(ii)**

22 Omit “55B(c)(i)”, substitute “55B(2)(c)(i)”.

23 **49 Subparagraph 60A(1)(c)(iii)**

24 Omit “55B(c)(ii)”, substitute “55B(2)(c)(ii)”.

25 **50 Paragraph 60B(1)(b)**

26 Repeal the paragraph, substitute:

27 (b) the CCB % is zero % because subsection 55(2) or 55B(1), or  
28 section 55C, applies; and

29 Note: The heading to section 60B is altered by omitting “**minimum taxable income % used**  
30 **under section 55, 55B or 55C as the taxable income %**” and substituting “**CCB % is**  
31 **zero % because of subsection 55(2) or 55B(1), or section 55C,**”.

1 **51 Subparagraph 60B(1)(c)(i)**

2 Omit “if the situation in subsection 55(2) arose”, substitute “if  
3 subsection 55(2) applies”.

4 **52 Subparagraph 60B(1)(c)(ii)**

5 Omit “if the situation in subparagraph 55B(c)(i) arose”, substitute “if  
6 subparagraph 55B(1)(c)(i) applies”.

7 **53 Subparagraph 60B(1)(c)(iii)**

8 Omit “if the situation in subparagraph 55B(c)(ii) arose”, substitute “if  
9 subparagraph 55B(1)(c)(ii) applies”.

10 **54 Subparagraph 60B(1)(c)(iv)**

11 Omit “if the situations in section 55C arose”, substitute “if section 55C  
12 applies”.

13 **55 Subsection 60C(1)**

14 Omit “calculated under Schedule 2 to the Family Assistance Act using  
15 the minimum taxable income % as the taxable income %”, substitute  
16 “zero %”.

17 **56 Subsection 60D(2)**

18 Repeal the subsection, substitute:

19 (2) For the purposes of this Act and the Family Assistance Act, the  
20 variation has the effect:

21 (a) that the claimant continues to be entitled under section 51B  
22 to be paid an amount of child care benefit for the particular  
23 income year; but

24 (b) that the amount of the entitlement is a nil amount.

25 This subsection has effect despite subsection 51B(1).

26 **57 Subsection 60E(1)**

27 Omit “calculated under Schedule 2 to the Family Assistance Act using  
28 the minimum taxable income % as the taxable income %”, substitute  
29 “zero %”.

30 **58 Subsection 62A(1)**

1 Omit “recalculated under Schedule 2 to the Family Assistance Act using  
2 the minimum taxable income % as the taxable income %”, substitute  
3 “zero %”.

4 **59 Subsection 65EA(1)**

5 Repeal the subsection, substitute:

- 6 (1) The Secretary must make a determination under this section in  
7 respect of an individual and a child for an income year if:
- 8 (a) the Secretary has determined under section 51B that the  
9 individual is entitled to be paid child care benefit by fee  
10 reduction for one or more sessions of care provided by an  
11 approved child care service to the child during the income  
12 year; or
  - 13 (b) the Secretary has determined under subsection 51C(1) or (2)  
14 that the individual is not entitled to be paid child care benefit  
15 by fee reduction for one or more sessions of care provided by  
16 an approved child care service to the child during the income  
17 year;
- 18 so long as a determination under this section, or section 65EB, has  
19 not already been made in respect of the individual and the child for  
20 the care.

21 Note 1: The heading to section 65EA is replaced by the heading “**Determining entitlement, or**  
22 **no entitlement, to child care tax rebate—eligibility for child care benefit by fee**  
23 **reduction”.**

24 Note 2: The following heading to subsection 65EA(2) is inserted “*Determining entitlement to*  
25 *child care tax rebate”.*

26 Note 3: The following heading to subsection 65EA(3) is inserted “*Determining no entitlement to*  
27 *child care tax rebate”.*

28 **60 Subsection 65EB(1)**

29 Repeal the subsection, substitute:

- 30 (1) The Secretary must make a determination under this section in  
31 respect of an individual and care provided to a child by an  
32 approved child care service during a past period if:
- 33 (a) the Secretary has determined under section 52E that the  
34 individual is entitled to be paid child care benefit for the  
35 period for care in respect of the child; or

- 1 (b) the Secretary has determined under subsection 52G(1) or (2)  
2 that the individual is not entitled to be paid child care benefit  
3 for the past period in respect of the child;  
4 so long as a determination under this section, or section 65EA, has  
5 not already been made in respect of the individual and the child for  
6 care provided by the service during the period.

7 Note 1: The heading to section 65EB is replaced by the heading “**Determining entitlement, or**  
8 **no entitlement, to child care tax rebate—eligibility for child care benefit for past**  
9 **period**”.

10 Note 2: The following heading to subsection 65EB(2) is inserted “*Determining entitlement to*  
11 *child care tax rebate*”.

12 Note 3: The following heading to subsection 65EB(3) is inserted “*Determining no entitlement to*  
13 *child care tax rebate*”.

## 14 **61 Subsection 65EC(1)**

15 Repeal the subsection, substitute:

16 (1) If:

- 17 (a) a determination (the *earlier rebate determination*) is made in  
18 respect of an individual and a child for an income year:  
19 (i) under subsection 65EA(2) as a result of a determination  
20 under section 51B or subsection 51C(1); or  
21 (ii) under subsection 65EA(3) in relation to a determination  
22 under section 51B or subsection 51C(1) or (2); or  
23 (iii) under subsection 65EB(2) as a result of a determination  
24 under section 52E or subsection 52G(1); or  
25 (iv) under subsection 65EB(3) in relation to a determination  
26 under section 52E or subsection 52G(1) or (2); or  
27 (v) under this section as a result of a determination under  
28 section 51B or 52E or subsection 51C(1) or 52G(1); and  
29 (b) a later determination is made under section 51B or 52E or  
30 subsection 51C(1) or 52G(1) in respect of the individual and  
31 the child for the income year (the *later CCB determination*);  
32 and  
33 (c) the later CCB determination is not the result of a review of an  
34 earlier determination under the relevant section; and  
35 (d) as a result of the later CCB determination, the Secretary  
36 considers:  
37 (i) if there has only been one earlier rebate determination  
38 and that was made under subsection 65EA(3) or
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2 **Part 2—Application and transitional provisions**

3 **63 Application**

4 The amendments made by this Schedule apply in relation to care  
5 provided by an approved child care service to a child on or after 7 July  
6 2008.

7 **64 Transitional—varying CCB % determinations**

8 *Secretary may vary CCB % determinations between*  
9 *commencement and 6 July 2008*

10 (1) If:

- 11 (a) at the commencement of this item, a determination of CCB %  
12 under section 50J of the Family Assistance Administration  
13 Act is in force in respect of a claimant who is an individual;  
14 and  
15 (b) the Secretary considers that, if the Secretary were making the  
16 determination of CCB % on 7 July 2008, the CCB %  
17 determined on 7 July (the *new CCB %*) would be different  
18 from the CCB % at commencement (the *current CCB %*);

19 the Secretary may, in writing, vary the determination of CCB % so that  
20 the claimant's CCB % is the new CCB %.

21 (2) A variation under subitem (1) has effect for the purposes of the Family  
22 Assistance Administration Act from 7 July 2008.

23 (3) A variation under subitem (1) cannot be made after 6 July 2008.

24 *Decisions to vary are reviewable*

25 (4) For the purposes of Part 5 of the Family Assistance Administration Act,  
26 a decision of the Secretary to vary a determination under subitem (1) is  
27 taken to be a decision of an officer under the family assistance law.

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## **Schedule 2—Election commitments**

### **Part 1—Increasing allowable percentage and annual limit**

#### ***A New Tax System (Family Assistance) Act 1999***

##### **1 Section 84A (method statement, step 4, formula)**

Omit “30%”, substitute “50%”.

##### **2 At the end of subsection 84F(1)**

Add:

; and (c) for the income year ending on 30 June 2009—\$7,500.

##### **3 Subsection 84F(2)**

Omit “1 July 2008”, substitute “1 July 2009”.

##### **4 Subclause 3(6) of Schedule 4**

Omit “1 July 2008”, substitute “1 July 2009”.

##### **5 Application of item 1**

The amendment made by item 1 applies in relation to care provided by an approved child care service to a child on or after 1 July 2008.



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**Part 2—Paying child care tax rebate quarterly**

**Division 1—Amendments**

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

**6 Before section 57F**

Insert:

**57EA Eligibility for child care tax rebate—for a quarter**

- (1) An individual is eligible for child care tax rebate for a quarter in respect of a child if:
  - (a) a determination is in force:
    - (i) under section 50F of the Family Assistance Administration Act; and
    - (ii) during at least one week that falls wholly or partly in the quarter;  
to the effect that the individual is conditionally eligible for child care benefit by fee reduction in respect of the child; and
  - (b) one or more sessions of care are provided by one or more approved child care services to the child during the week; and
  - (c) under Subdivision G of Division 4, one or more of the following is the weekly limit of hours applicable to the individual in the week:
    - (i) the 50 hour limit (see section 54);
    - (ii) the more than 50 hour limit (see section 55);
    - (iii) the 24 hour care limit under section 56; and
  - (d) the Secretary has calculated an amount of fee reduction under subsection 50Z(1) of the Family Assistance Administration Act in respect of the individual and the child for at least one of those sessions of care provided in the week; and
  - (e) the amount referred to in paragraph (d) is:
    - (i) an amount greater than a nil amount; or
    - (ii) a nil amount because the CCB % applicable to the individual is zero %.

**Schedule 2** Election commitments  
**Part 2** Paying child care tax rebate quarterly

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1 Note 1: If one of the paragraph (c) limits applies, the individual satisfies the  
2 paragraph (c) condition, even if the individual has not used child care  
3 for the child during the week up to the full extent of the limit.

4 Note 2: For the purposes of paragraph (d), it does not matter if the amount is  
5 later recalculated under subsection 50ZA(1) of the Family Assistance  
6 Administration Act.

7 (2) If:

8 (a) a limit mentioned in paragraph (1)(c) does not apply under a  
9 determination in force under section 50H of the Family  
10 Assistance Administration Act for the individual and the  
11 child in the week; but

12 (b) the circumstances in which such a limit applies were  
13 applicable to the individual in that week;

14 then that limit is taken, for the purposes of that paragraph, to be the  
15 weekly limit of hours applicable to the individual in the week.

16 Note: If the only limit applicable to the individual in the week was the limit  
17 of 24 hours under subsection 53(3), then the condition in  
18 paragraph (1)(c) will not be satisfied.

19 (3) The 50 hour limit is taken, for the purposes of paragraph (1)(c), to  
20 be applicable to the individual in the week if it would have been  
21 applicable to the individual in the week but for the fact that the  
22 individual failed to meet the requirements of paragraph 17A(1)(b)  
23 in relation to the week.

24 Note: The heading to section 57F is altered by adding at the end “—for an income year”.

25 **7 Before section 84A**

26 Insert:

27 **Subdivision A—Child care tax rebate for a quarter**

28 **84AA Amount of the child care tax rebate—for a quarter**

29 If the Secretary must, under subsection 65EAA(1) of the Family  
30 Assistance Administration Act, calculate the amount of child care  
31 tax rebate applicable in respect of an individual and a child for a  
32 quarter in an income year, the amount is worked out as follows:

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<i>Method statement</i>
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- Step 1. Work out the total amount of the individual's approved child care fees for the child in each base week for the individual and the child in the quarter.
- Step 2. Work out the total amount (if any) of so much of the fee reductions:
- (a) calculated under subsection 50Z(1) of the Family Assistance Administration Act; or
  - (b) recalculated under subsection 50ZA(1) of that Act;
- in respect of the individual and the child as are attributable to each base week in the quarter.
- Step 3. Work out the total amount of Jobs Education and Training (JET) Child Care fee assistance (if any) that the individual is eligible to receive for the child in each base week for the individual and the child in the quarter.
- Step 4. Work out the lesser of the following amounts for the child:
- (a) the amount worked out using the formula:  
$$50\% \times \left( \text{Step 1 amount} - \text{Step 2 amount} - \text{Step 3 amount} \right)$$
  - (b) the amount worked out by subtracting the total of the child care tax rebate (if any) applicable in respect of the individual and the child for each earlier quarter in the income year from the child care tax rebate limit for the income year.
- Step 5. The result is the amount of the individual's child care tax rebate for the child for the quarter.

1 **84AB Component of formula—*approved child care fees***

2 *General rule—approved child care fees for a base week for an*  
3 *individual and a child*

- 4 (1) For the purposes of section 84AA, the amount of an individual's  
5 ***approved child care fees*** for a child in a base week for the  
6 individual and the child is the amount of fees for which:

7 (a) the individual; or

8 (b) the individual's partner during the week;

9 is liable for care provided by an approved child care service or  
10 services for the child during the week. For this purpose, disregard  
11 the weekly limit of hours applicable to the individual in the week.

12 *Special rule if the week is also a base week for the individual's*  
13 *partner for the child*

- 14 (2) However, the individual's approved child care fees for the week do  
15 not include fees that the individual's partner is liable to pay if the  
16 base week is also a base week for the individual's partner and the  
17 child.

18 *Disregard amounts passed on to reduce fees*

- 19 (3) For the purposes of this section, disregard any amount passed on to  
20 the individual under section 219B of the Family Assistance  
21 Administration Act.

22 **84AC Component of formula—*base week***

23 For the purposes of section 84AA, a week is a ***base week*** for an  
24 individual for a child in a quarter if:

25 (a) all or part of the week falls within the quarter; and

26 (b) paragraphs 57EA(1)(b) to (e) (as affected by subsections  
27 57EA(2) and (3)) are satisfied for the individual, the child  
28 and the week.

29 **Subdivision B—Child care tax rebate for an income year**

30 Note: The heading to section 84A is altered by adding at the end "**—for an income year**".

31 **8 Subsection 84B(1)**

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1 Omit “The”, substitute “For the purposes of section 84A, the”.

2 **9 Section 84C**

3 Omit “A week”, substitute “For the purposes of section 84A, a week”.

4 **10 After section 84D**

5 Insert:

6 **Subdivision C—Common components of each formula**

7 **11 Section 84E**

8 Before “*Jobs*”, insert “For the purposes of sections 84AA and 84A,”.

9 Note: The heading to section 84E is altered by inserting “**each**” before “**formula**”.

10 **12 Subsection 84F(1)**

11 Omit “The”, substitute “For the purposes of sections 84AA and 84A,  
12 the”.

13 Note: The heading to section 84F is altered by inserting “**each**” before “**formula**”.

14 ***A New Tax System (Family Assistance) (Administration) Act***  
15 ***1999***

16 **13 Before Subdivision A of Division 4AA of Part 3**

17 Insert:

18 **Subdivision AA—Quarterly payments of child care tax rebate**

19 **65EAA Quarterly payments of child care tax rebate**

20 *When Secretary must calculate and pay quarterly payments*

21 (1) If:

22 (a) the Secretary is satisfied that an individual is eligible under  
23 subsection 57EA(1) of the Family Assistance Act for child  
24 care tax rebate for a quarter in respect of a child; and

25 (b) the quarter has passed;

26 the Secretary must calculate the amount of the rebate which the  
27 Secretary considers is applicable in respect of the individual and  
28 the child for the quarter.

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**Schedule 2** Election commitments

**Part 2** Paying child care tax rebate quarterly

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1 Note: The calculation is made in accordance with section 84AA of the  
2 Family Assistance Act.

3 (2) The Secretary must pay the amount of child care tax rebate  
4 calculated under subsection (1) to the individual at such time as the  
5 Secretary considers appropriate and to the credit of a bank account  
6 nominated and maintained by the individual.

7 *Secretary may make direction as to the manner of making*  
8 *payments*

9 (3) The Secretary may direct that the whole or a part of an amount that  
10 is to be paid under this section is to be paid in a different way from  
11 that provided for by subsection (2). If the Secretary gives the  
12 direction, the amount is to be paid in accordance with the direction.

13 (4) This section is subject to Part 4 and to Division 3 of Part 8B.

14 **65EAB Revising a calculation of quarterly child care tax rebate**

15 (1) The Secretary may recalculate an amount of child care tax rebate  
16 which the Secretary considers applicable:

17 (a) under subsection 65EAA(1); or

18 (b) under a previous application of this subsection;

19 in respect of an individual and a child for a quarter, so long as a  
20 determination of entitlement has not been made under Subdivision  
21 A in respect of the individual and child for the income year that  
22 includes the quarter.

23 (2) If:

24 (a) an amount of child care tax rebate applicable under this  
25 Subdivision in respect of an individual and a child for a  
26 quarter has been paid to the individual; and

27 (b) a recalculation under subsection (1) increases the amount of  
28 child care tax rebate applicable in respect of the individual  
29 and the child for the quarter;

30 then subsections 65EAA(2) to (4) apply to the increase as if the  
31 increase were the amount applicable under subsection 65EAA(1).

32 (3) If:

33 (a) an amount of child care tax rebate applicable under this  
34 Subdivision in respect of an individual and a child for a  
35 quarter has been paid to the individual; and

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- 1 (b) a recalculation under subsection (1) decreases the amount of  
2 child care tax rebate applicable in respect of the individual  
3 and the child for the quarter;  
4 the Secretary may set off all or a part of the decrease against an  
5 amount of child care tax rebate applicable under this Subdivision in  
6 respect of the individual and the child for a later quarter in the  
7 same income year.

8 **65EAC Notices relating to quarterly payments of child care tax**  
9 **rebate**

- 10 (1) The Secretary must give notice of an amount of child care tax  
11 rebate (the *rebate amount*) applicable under this Subdivision to the  
12 individual, stating:  
13 (a) the child's name and the quarter in respect of which the  
14 rebate amount is applicable; and  
15 (b) the rebate amount; and  
16 (c) the total amount of the individual's approved child care fees  
17 for the child worked out under step 1 of the method statement  
18 in section 84AA of the Family Assistance Act when  
19 calculating the rebate amount; and  
20 (d) the total amount (if any) of fee reductions worked out under  
21 step 2 of the method statement in section 84AA of the Family  
22 Assistance Act when calculating the rebate amount; and  
23 (e) if the rebate amount is the result of a recalculation covered by  
24 subsection 65EAB(2)—the amount of the increase in rebate  
25 as a result of the recalculation; and  
26 (f) if the rebate amount is the result of a recalculation covered by  
27 subsection 65EAB(3)—the amount of the decrease in rebate  
28 as a result of the recalculation, and whether an amount will  
29 be set off as described in that subsection.  
30 (2) The calculation and payment of an amount of child care tax rebate  
31 applicable under this Subdivision is not ineffective by reason only  
32 that any, or all, of the requirements of subsection (1) are not  
33 complied with.

34 **14 Subsection 65EF(1)**

35 Omit "or 65EB", substitute ", 65EB or 65EC".

36 **15 Subsection 65EF(2)**

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1 Repeal the subsection, substitute:

2 (2) Subsection (1) has effect subject to subsections (2A), (2B) and  
3 (2C).

4 (2A) If the determination of entitlement is made under section 65EA, the  
5 Secretary must reduce the amount to be paid under subsection (1)  
6 by the amount of any child care tax rebate already paid under  
7 Subdivision AA in respect of the individual and the child for a  
8 quarter included in the income year.

9 (2B) If:

10 (a) the determination of entitlement is made under section 65EC;  
11 and

12 (b) when working out the amount of the entitlement under  
13 section 84A of the Family Assistance Act, the base weeks  
14 included one or more base weeks for which a determination  
15 under section 51B, or subsection 51C(1), was applicable;

16 the Secretary must reduce the amount to be paid under  
17 subsection (1) by the amount of any child care tax rebate already  
18 paid:

19 (c) under Subdivision AA in respect of the individual and the  
20 child for a quarter included in the income year; and

21 (d) under subsection (1) in respect of the individual and the child  
22 for the income year.

23 (2C) If the determination of entitlement is made under section 65EC in a  
24 case not covered by subsection (2B), the Secretary must reduce the  
25 amount to be paid under subsection (1) by the amount of any child  
26 care tax rebate already paid under subsection (1) in respect of the  
27 individual and the child for the income year.

## 28 **16 Subsection 65EF(3)**

29 Omit “or (2)”.

## 30 **17 After paragraph 66(2)(a)**

31 Insert:

32 (aa) subsections 65EAA(3) and 65EF(3) (about payment of child  
33 care tax rebate in a different way); and



1 (ab) subsection 65EAB(3) (about setting off a decrease in a  
2 quarterly amount of child care tax rebate against rebate for a  
3 later quarter); and

4 **18 Subsection 93A(6) (paragraph (bb) of the definition of**  
5 **family assistance payment)**

6 After “section”, insert “65EAA (including as that section applies  
7 because of subsection 65EAB(2)) or”.

8 **19 After paragraph 104(1)(d)**

9 Insert:

10 (da) a calculation of an amount of child care tax rebate for a  
11 quarter under section 65EAA, or a recalculation of such an  
12 amount under section 65EAB; or

13 **20 After paragraph 108(2)(da)**

14 Insert:

15 (db) a calculation of an amount of child care tax rebate for a  
16 quarter under section 65EAA, or a recalculation of such an  
17 amount under section 65EAB; or

18 **21 Paragraph 154(4A)(c)**

19 After “eligible”, insert “under subsection 57EA(1) or 57F(1) of the  
20 Family Assistance Act”.

21 **22 Paragraph 154(4A)(d)**

22 Omit all the words after “amount of”, substitute:

23 child care tax rebate:

- 24 (i) applicable to an individual under Subdivision AA of  
25 Division 4AA of Part 3; or  
26 (ii) to which an individual is entitled.

27 **23 At the end of paragraph 173(1)(d)**

28 Add:

29 ; or (vi) affects, or might affect, eligibility for child care tax  
30 rebate under subsection 57EA(1) of the Family  
31 Assistance Act, or the amount of child care tax rebate  
32 applicable under Subdivision AA of Division 4AA of  
33 Part 3.

1 **24 Paragraph 175(a)**

2 After “family assistance”, insert “(other than child care tax rebate for a  
3 quarter under Subdivision AA of Division 4AA of Part 3)”.

4 **25 After section 175**

5 Insert:

6 **175AA Obtaining child care tax rebate for a quarter if ineligible**

7 A person contravenes this section if:

- 8 (a) the person obtains a payment of child care tax rebate for a  
9 quarter under Subdivision AA of Division 4AA of Part 3; and  
10 (b) the person does so knowing that he or she is:  
11 (i) ineligible for the payment; or  
12 (ii) only eligible for part of the payment.

13 **26 Subsection 224(1)**

14 Omit “affecting”.

15 **27 Paragraphs 224(1)(a) and (b)**

16 Before “a person’s”, insert “affecting”.

17 **28 Paragraph 224(1)(c)**

18 Before “a weekly”, insert “affecting”.

19 **29 At the end of paragraph 224(1)(c)**

20 Add “or”.

21 **30 After paragraph 224(1)(c)**

22 Insert:

- 23 (ca) about the amount of child care tax rebate applicable in  
24 respect of a person and a child for a quarter under  
25 Subdivision AA of Division 4AA of Part 3;

26 **31 Subsection 224(2)**

27 Omit “affecting a matter referred to in paragraph (1) (a), (b) or (c)”,  
28 substitute “affecting or about a matter referred to in paragraph (1)(a),  
29 (b), (c) or (ca)”.

1 **Division 2—Application**

2 **32 Application**

3 The amendments made by this Part apply in relation to care provided by  
4 an approved child care service to a child on or after 1 July 2008.

5 **Division 3—Transitional: Service’s application day**  
6 **happens after the quarter for which child care**  
7 **tax rebate is applicable**

8 **33 Definitions**

9 In this Division:

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

12 *Assistance Act* means the *A New Tax System (Family Assistance) Act*  
13 *1999*.

14 **34 When this Division applies**

15 This Division applies if:

- 16 (a) one or more sessions of care are provided by an approved  
17 child care service to a child during a week that falls wholly or  
18 partly in a quarter; and  
19 (b) the service’s application day (within the meaning of item 91  
20 of Schedule 1 to the *Family Assistance Legislation*  
21 *Amendment (Child Care Management System and Other*  
22 *Measures) Act 2007*) has not happened before the last week  
23 that falls wholly or partly in the quarter.

24 **35 Changed effect of the Assistance Act**

- 25 (1) The Assistance Act has effect in relation to that care as if paragraph  
26 57EA(1)(d) of that Act were as follows:  
27 (d) the service has calculated an amount of fee reductions under  
28 section 219A of the Family Assistance Administration Act  
29 applicable to the individual and the child for at least one of  
30 those sessions of care provided in the week; and  
31 (2) The Assistance Act has effect in relation to that care as if note 3 at the  
32 end of subsection 57EA(1) of that Act were omitted.

- 1 (3) The Assistance Act has effect in relation to that care as if the total  
2 amount to be worked out under step 2 of the method statement in  
3 section 84AA of that Act also included so much of the fee reductions:  
4 (a) reported under subsection 219N(1) or 219P(1) of the Family  
5 Assistance Administration Act; and  
6 (b) made in respect of the individual and the child;  
7 as are attributable to each base week in the quarter.

8 Note: Those fee reductions may be nil (see section 4A of the Administration Act (as replaced  
9 by subitem 36(1))).

- 10 (4) The Assistance Act has effect in relation to that care as if subsection  
11 84AB(3) of that Act were as follows:

12 *If fee reduction applies, count unreduced amount of fees*

- 13 (3) If fees for child care by an approved child care service have been  
14 reduced under Division 1 of Part 8A of the Family Assistance  
15 Administration Act, then for the purposes of this section, a  
16 reference to the fees for which the individual, or the individual's  
17 partner, is liable is taken to be a reference to the fees for which the  
18 individual, or the individual's partner, would have been liable for  
19 the care if they had not been so reduced.

## 20 **36 Changed effect of the Administration Act**

- 21 (1) The Administration Act has effect in relation to that care as if  
22 section 4A of that Act were as follows:

### 23 **4A Rate and amount of CCB by fee reduction may be zero**

24 For the purposes of this Act and the Family Assistance Act:

- 25 (a) a rate calculated under column 2 of the table in section 219A  
26 may be a zero rate; and  
27 (b) an amount calculated under column 2 of the table in  
28 section 219A may be a nil amount.

- 29 (2) The Administration Act has effect in relation to that care as if the  
30 following paragraph were inserted after paragraph 65EAA(1)(b) of that  
31 Act:

32 ; and (c) the Secretary is given a report under subsection 219N(1) or  
33 219P(1) in respect of the individual and the child for at least  
34 one session of care provided to the child during a week for

1                               which the individual is so eligible for child care tax rebate in  
2                               respect of the child;

3                               **Division 4—Transitional: Service’s application day**  
4                               **happens during the quarter for which child care**  
5                               **tax rebate is applicable**

6                               **37 Interpretation**

- 7                               (1)     In this Division:
- 8                                       **Administration Act** means the *A New Tax System (Family Assistance)*  
9                                       *(Administration) Act 1999*.
- 10                                      **Assistance Act** means the *A New Tax System (Family Assistance) Act*  
11                                      *1999*.
- 12                               (2)     For the purposes of this Division, section 219N of the Administration  
13                                      Act applies with the effect it has under item 96 of Schedule 1 to the  
14                                      *Family Assistance Legislation Amendment (Child Care Management*  
15                                      *System and Other Measures) Act 2007*.

16                              **38 When this Division applies**

- 17                                      This Division applies if:
- 18    (a) one or more sessions of care are provided by an approved  
19    child care service to a child during a week that falls wholly or  
20    partly in a quarter; and
- 21    (b) the service’s application day (within the meaning of item 91  
22    of Schedule 1 to the *Family Assistance Legislation*  
23    *Amendment (Child Care Management System and Other*  
24    *Measures) Act 2007*) happens during the quarter (other than  
25    during the last week that falls wholly or partly in the quarter).

26                              **39 Changed effect of the Assistance Act**

- 27                               (1)     The Assistance Act has effect in relation to that care as if subsection  
28                                      3(1) of that Act included the following definition:
- 29    **application day**, for an approved child care service, has the meaning  
30    given by item 91 of Schedule 1 to the *Family Assistance Legislation*  
31    *Amendment (Child Care Management System and Other Measures) Act*  
32    *2007*.

**Schedule 2** Election commitments  
**Part 2** Paying child care tax rebate quarterly

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- 1 (2) The Assistance Act has effect in relation to that care as if paragraph  
2 57EA(1)(d) of that Act were as follows:  
3 (d) either:  
4 (i) if the week falls before or includes the service's  
5 application day—the service has calculated an amount  
6 of fee reductions under section 219A of the Family  
7 Assistance Administration Act applicable to the  
8 individual and the child for at least one of those sessions  
9 of care provided in the week; or  
10 (ii) if the week falls wholly after the service's application  
11 day—the Secretary has calculated an amount of fee  
12 reduction under subsection 50Z(1) of the Family  
13 Assistance Administration Act in respect of the  
14 individual and the child for at least one of those sessions  
15 of care provided in the week; and
- 16 (3) The Assistance Act has effect in relation to that care as if note 3 at the  
17 end of subsection 57EA(1) of that Act were as follows:  
18 Note 3: For the purposes of subparagraph (d)(ii), it does not matter if the  
19 amount is later recalculated under subsection 50ZA(1) of the Family  
20 Assistance Administration Act.
- 21 (4) The Assistance Act has effect in relation to any sessions of that care that  
22 were provided in a base week in the quarter, where the week falls before  
23 or includes the service's application day, as if the total amount to be  
24 worked out under step 2 of the method statement in section 84AA of  
25 that Act for the quarter also included so much of the fee reductions:  
26 (a) reported under subsection 219N(1) or 219P(1) of the Family  
27 Assistance Administration Act; and  
28 (b) made in respect of the individual and the child;  
29 as are attributable to that base week.
- 30 Note 1: Those fee reductions may be nil (see section 4A of the Administration Act (as replaced  
31 by subitem 40(1))).
- 32 Note 2: The normal application of step 2 of that method statement will include in the total  
33 amount the fee reductions calculated in respect of care provided in base weeks falling  
34 wholly after the service's application day. Those fee reductions may also be nil (see  
35 section 4A of the Administration Act as it applies to the service in the weeks after its  
36 application day).
- 37 (5) The Assistance Act has effect in relation to any sessions of that care that  
38 were provided in a week falling before, or including, the service's  
39 application day as if subsection 84AB(3) of that Act were as follows:
-

1 *If fee reduction applies, count unreduced amount of fees*

2 (3) If:

3 (a) an approved child care service provides care to the child; and

4 (b) fees for the care have been reduced under Division 1 of  
5 Part 8A of the Family Assistance Administration Act;

6 then for the purposes of this section, a reference to the fees for  
7 which the individual, or the individual's partner, is liable is taken  
8 to be a reference to the fees for which the individual, or the  
9 individual's partner, would have been liable for that care if they  
10 had not been so reduced.

11 **40 Changed effect of the Administration Act**

12 (1) The Administration Act has effect in relation to any sessions of that care  
13 that were provided in a week falling before, or including, the service's  
14 application day as if section 4A of that Act were as follows:

15 **4A Rate and amount of CCB by fee reduction may be zero**

16 For the purposes of this Act and the Family Assistance Act:

17 (a) a rate calculated under column 2 of the table in section 219A  
18 may be a zero rate; and

19 (b) an amount calculated under column 2 of the table in  
20 section 219A may be a nil amount.

21 (2) The Administration Act has effect in relation to that care as if the  
22 following paragraph were inserted after paragraph 65EAA(1)(b) of that  
23 Act:

24 ; and (c) if the individual is so eligible in relation to at least one  
25 session of care provided by an approved child care service in  
26 a week falling before, or including, the service's application  
27 day—the Secretary is given a report under subsection  
28 219N(1) or 219P(1) in respect of the individual and the child  
29 for the care;

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## **Schedule 3—Recovery of debts**

### **Part 1—Setting off of entitlements**

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

##### **1 Paragraph 66(2)(ba)**

Omit “arrears of”.

##### **2 Paragraph 66(2)(ca)**

Omit “arrears of”.

##### **3 Paragraph 82(1)(b)**

Omit “setting off arrears of”, substitute “setting off (otherwise than as mentioned in paragraph (a))”.

##### **4 Paragraph 82(1)(e)**

Omit “arrears of family assistance—setting off the arrears”, substitute “family assistance—setting off (otherwise than as mentioned in paragraph (d)) the family assistance”.

##### **5 Paragraph 84A(1)(a)**

Omit “by way of arrears”.

Note: The heading to section 84A is altered by omitting “arrears of”.

##### **6 Subparagraph 84A(1)(b)(i)**

Omit “arrears of”.

##### **7 Subsection 84A(2)**

Omit “to arrears”.

##### **8 Subsection 84A(3)**

Repeal the subsection, substitute:

- (3) Under subsection (2), the Secretary may set off a person’s child care benefit only against a debt the person incurs in relation to child care benefit or child care tax rebate.



1 **9 Subsection 84A(4)**

2 Omit “to arrears”.

3 **10 Paragraph 92A(1)(b)**

4 Omit “by way of arrears of family assistance”, substitute “of family  
5 assistance (except family tax benefit to which section 92 applies)”.

6 Note: The heading to section 92A is altered by omitting “**arrears of**”.

7 **11 Paragraph 92A(1)(c)**

8 Omit “arrears”, substitute “entitlement”.

9 **12 Subsection 92A(1)**

10 Omit “to arrears”.

11 **13 Subsection 92A(2)**

12 Omit “arrears of”.

13 **14 Subsection 92A(3)**

14 Omit “to arrears”.

15 **15 Subparagraph 95(3)(a)(ia)**

16 Omit “arrears of”.

17 **16 Paragraph 95(4)(b)**

18 Omit “arrears of”.

19 **17 Paragraph 99(2)(b)**

20 Omit “arrears of”.

**Schedule 3** Recovery of debts

**Part 2** Debts of approved child care service where fee reduction or enrolment advance paid

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1

2 **Part 2—Debts of approved child care service where**  
3 **fee reduction or enrolment advance paid**

4 *A New Tax System (Family Assistance) (Administration) Act*  
5 *1999*

6 **18 Paragraph 71G(1)(b)**

7 Repeal the paragraph, substitute:

- 8 (b) the service's approval is suspended or cancelled under this  
9 Act before a session of care in respect of which the payment  
10 was made;

11 **19 Subsection 71G(1)**

12 Omit “, or it ceased to operate”.

13 **20 Paragraph 71G(2)(b)**

14 Repeal the paragraph, substitute:

- 15 (b) the service's approval is suspended or cancelled under this  
16 Act; and

17 **21 Paragraph 71G(2)(c)**

18 Omit “, or the service ceases to operate”.

19 **22 Subsection 71G(2)**

20 Omit “, or it ceased to operate”.

21 **23 Paragraph 71G(3)(b)**

22 Repeal the paragraph, substitute:

- 23 (b) the service's approval is suspended or cancelled under this  
24 Act; and

25 **24 Paragraph 71G(3)(c)**

26 Omit “, or the service ceases to operate”.

27 **25 Subsection 71G(3)**

28 Omit “, or it ceased to operate”.

---

1 **26 Transitional**

- 2 (1) In this item, and in item 27:
- 3 *application day*, for an approved child care service, has the meaning  
4 given by item 91 of Schedule 1 to the *Family Assistance Legislation*  
5 *Amendment (Child Care Management System and Other Measures) Act*  
6 *2007*.
- 7 (2) The *A New Tax System (Family Assistance) (Administration) Act 1999*,  
8 as applying to an approved child care service before the first Monday  
9 after its application day, has effect as if section 71G of that Act were as  
10 follows:

11 **71G Debts arising in respect of child care benefit where advance**  
12 **paid to service—debt owed by service**

13 If:

- 14 (a) an amount by way of advance determined under  
15 section 219Q is paid to a person that is an approved child  
16 care service to reimburse the service the amount of the fee  
17 reductions made by the service for care provided by the  
18 service to a child; and
- 19 (b) during, or after, the reporting period in respect of which the  
20 advance is paid, the service's approval is suspended or  
21 cancelled under this Act;

22 so much of the amount of the advance as has not been used by the  
23 service to reimburse itself for the care it provided to the child at  
24 reduced fees, by the day the service's approval is suspended or  
25 cancelled, is a debt due to the Commonwealth by the service.

26 **27 Application**

- 27 (1) The amendments made by this Part apply to decisions relating to  
28 suspension or cancellation made after the commencement of this  
29 Schedule.
- 30 (2) However, the amendments made by items 18 to 25 only apply in  
31 relation to an approved child care service on or after its application day.

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2

**Part 3—Responsibility for debts owed by an  
approved child care service**

3

4

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

5

6

**28 After section 68**

7

Insert:

8

**68A Recovery from approved child care service**

9

The amount of a debt due under this Part by an approved child care  
service is payable by the operator of the service.

10

1  
2 **Schedule 4—Civil penalties and other**  
3 **compliance measures**

4 **Part 1—Amendments**

5 *A New Tax System (Family Assistance) (Administration) Act*  
6 *1999*

7 **1 Subsection 3(1)**

8 Insert:

9 *civil penalty order* has the meaning given by section 219TSC.

10 **2 Subsection 3(1) (definition of *civil penalty provision*)**

11 Repeal the definition, substitute:

12 *civil penalty provision* means any of the following:

- 13 (a) subsection 204(1);  
14 (b) subsection 219AC(1A) or (1B);  
15 (c) subsection 219AG(1A);  
16 (d) subsection 219B(2);  
17 (e) subsection 219BB(1);  
18 (f) subsection 219BC(1);  
19 (g) subsection 219BD(1);  
20 (h) subsection 219E(1);  
21 (i) subsection 219EA(2);  
22 (j) subsection 219F(1) or (2);  
23 (k) subsection 219G(1), (3) or (4);  
24 (l) subsection 219L(1), (2) or (3);  
25 (m) subsection 219M(1);  
26 (n) subsection 219N(5A);  
27 (o) subsection 219NA(4);  
28 (p) subsection 219NB(1);  
29 (q) subsection 219P(1);  
30 (r) subsection 219QB(1);  
31 (s) section 219TSB.

1 **3 Subsection 3(1)**

2 Insert:

3 *penalty unit* has the meaning given by section 4AA of the *Crimes*  
4 *Act 1914*.

5 **4 Subsection 196(2)**

6 After “offence”, insert “or is of a civil penalty provision”.

7 **5 At the end of subsection 196(2)**

8 Add:

9 Note: Enforcement under this Division of this and other conditions is not  
10 limited or affected by other compliance measures in this Act (for  
11 example, infringement notices, proceedings for civil penalty orders  
12 and prosecutions).

13 **6 Section 204**

14 Before “If”, insert “(1)”.

15 **7 Section 204 (penalty)**

16 Repeal the penalty.

17 **8 At the end of section 204**

18 Add:

19 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
20 penalties for breaches of civil penalty provisions.

21 (2) An approved child care service commits an offence if the service  
22 contravenes subsection (1).

23 Penalty: 20 penalty units.

24 **9 Before subsection 219AC(1)**

25 Insert:

26 *Civil penalties*

27 (1A) An approved child care service contravenes this subsection if:

28 (a) the service is required to give notice under section 219A; and

29 (b) the service does not give the notice in accordance with that  
30 section and section 219AB.

---

1 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
2 penalties for breaches of civil penalty provisions.

- 3 (1B) An approved child care service contravenes this subsection if:  
4 (a) the service is required to give notice under section 219AA;  
5 and  
6 (b) the service does not give the notice in accordance with that  
7 section and section 219AB.

8 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
9 penalties for breaches of civil penalty provisions.

10 Note 1: The heading to section 219AC is replaced by the heading “**Failure to notify**”.

11 Note 2: The following heading to subsection 219AC(1) is inserted “*Offences*”.

## 12 **10 Before subsection 219AG(1)**

13 Insert:

14 *Civil penalty*

- 15 (1A) An approved child care service contravenes this subsection if:  
16 (a) the service is required to notify the Secretary of a correction  
17 or available information under section 219AF; and  
18 (b) the service does not notify the Secretary in accordance with  
19 that section.

20 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
21 penalties for breaches of civil penalty provisions.

22 Note 1: The heading to section 219AG is replaced by the heading “**Failure to update**  
23 **enrolment information**”.

24 Note 2: The following heading to subsection 219AG(1) is inserted “*Offence*”.

## 25 **11 Subsection 219B(2) (penalty)**

26 Repeal the penalty.

## 27 **12 Subsection 219B(2) (note)**

28 Repeal the note, substitute:

29 Note 1: This amount must be passed on, even if the payment of amounts to the  
30 service in respect of fee reduction has been suspended under  
31 paragraph 200(1)(h).

32 Note 2: This is a civil penalty provision. Part 8C provides for pecuniary  
33 penalties for breaches of civil penalty provisions.

## 34 **13 After subsection 219B(2)**

---

**Schedule 4** Civil penalties and other compliance measures

**Part 1** Amendments

---

1           Insert:

2           (2A) An approved child care service commits an offence if the service  
3           contravenes subsection (2).

4           Penalty: 60 penalty units.

5           (2B) Subsection (2A) is an offence of strict liability.

6           Note:       For strict liability, see section 6.1 of the *Criminal Code*.

7           **14 Subsection 219B(6)**

8           Repeal the subsection.

9           **15 Subsection 219BB(1) (penalty)**

10          Repeal the penalty.

11          **16 At the end of subsection 219BB(1)**

12          Add:

13               Note:       This is a civil penalty provision. Part 8C provides for pecuniary  
14               penalties for breaches of civil penalty provisions.

15          **17 Subsection 219BB(2)**

16          Repeal the subsection, substitute:

17               (2) An approved child care service commits an offence if the service  
18               contravenes subsection (1).

19               Penalty: 60 penalty units.

20               (3) Subsection (2) is an offence of strict liability.

21               Note:       For strict liability, see section 6.1 of the *Criminal Code*.

22          **18 Subsection 219BC(1) (penalty)**

23          Repeal the penalty.

24          **19 At the end of subsection 219BC(1)**

25          Add:

26               Note:       This is a civil penalty provision. Part 8C provides for pecuniary  
27               penalties for breaches of civil penalty provisions.

28          **20 Subsection 219BC(2)**

---



1 Repeal the subsection, substitute:

2 (2) An approved child care service commits an offence if the service  
3 contravenes subsection (1).

4 Penalty: 60 penalty units.

5 (3) Subsection (2) is an offence of strict liability.

6 Note: For strict liability, see section 6.1 of the *Criminal Code*.

7 **21 Subsection 219BD(1) (penalty)**

8 Repeal the penalty.

9 **22 At the end of subsection 219BD(1)**

10 Add:

11 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
12 penalties for breaches of civil penalty provisions.

13 **23 After subsection 219BD(1)**

14 Insert:

15 (1A) An approved child care service commits an offence if the service  
16 contravenes subsection (1).

17 Penalty: 60 penalty units.

18 (1B) Subsection (1A) is an offence of strict liability.

19 Note: For strict liability, see section 6.1 of the *Criminal Code*.

20 **24 Subsection 219BD(3)**

21 Repeal the subsection.

22 **25 Subsection 219E(1) (penalty)**

23 Repeal the penalty.

24 **26 At the end of subsection 219E(1)**

25 Add:

26 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
27 penalties for breaches of civil penalty provisions.

28 **27 Subsection 219E(1A)**

---

**Schedule 4** Civil penalties and other compliance measures

**Part 1** Amendments

---

1 Repeal the subsection, substitute:

2 (1A) An approved child care service commits an offence if the service  
3 contravenes subsection (1).

4 Penalty: 60 penalty units.

5 (1B) Subsection (1A) is an offence of strict liability.

6 Note: For strict liability, see section 6.1 of the *Criminal Code*.

7 **28 At the end of subsection 219EA(2)**

8 Add:

9 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
10 penalties for breaches of civil penalty provisions.

11 **29 Subsection 219EA(3)**

12 Repeal the subsection.

13 **30 Subsection 219F(1) (penalty)**

14 Repeal the penalty.

15 Note: The following heading to subsection 219F(1) is inserted “*Records must be kept*”.

16 **31 At the end of subsection 219F(1)**

17 Add:

18 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
19 penalties for breaches of civil penalty provisions.

20 **32 After subsection 219F(1)**

21 Insert:

22 (1A) An approved child care service commits an offence if the service  
23 contravenes subsection (1).

24 Penalty: 60 penalty units.

25 (1B) Subsection (1A) is an offence of strict liability.

26 Note: For strict liability, see section 6.1 of the *Criminal Code*.

27 **33 Subsections 219F(2) and (2A)**

28 Repeal the subsections, substitute:

---

1 *Records to be kept for at least 36 months—civil penalty*

- 2 (2) An approved child care service contravenes this subsection if the  
3 service stops keeping the records referred to in subsection (1)  
4 before the later of the following times:  
5 (a) the end of the period of 36 months starting at the end of the  
6 year in which the care was provided to which the information  
7 or event related;  
8 (b) a time ordered by a court during proceedings for an offence  
9 against this Act, or for the contravention of a civil penalty  
10 provision, if an application for the order is made during:  
11 (i) the period mentioned in paragraph (a); or  
12 (ii) proceedings relevant to a previous application of this  
13 paragraph.

14 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
15 penalties for breaches of civil penalty provisions.

16 *Records to be kept for at least 36 months—offence*

- 17 (2A) An approved child care service commits an offence if the service  
18 stops keeping the records referred to in subsection (1) before the  
19 later of the following times:  
20 (a) the end of the period of 36 months starting at the end of the  
21 year in which the care was provided to which the information  
22 or event related;  
23 (b) a time ordered by a court during proceedings for an offence  
24 against this Act, or for the contravention of a civil penalty  
25 provision, if an application for the order is made during:  
26 (i) the period mentioned in paragraph (a); or  
27 (ii) proceedings relevant to a previous application of this  
28 paragraph.

29 Penalty: 60 penalty units.

- 30 (2B) Subsection (2A) is an offence of strict liability.

31 Note: For strict liability, see section 6.1 of the *Criminal Code*.

32 **34 At the end of section 219F**

33 Add:

---

1                                    *Meaning of offence against this Act*

2                                    (4) In this section:

3                                    *offence against this Act* includes an offence against Chapter 7 of  
4                                    the *Criminal Code* that relates to this Act.

5                                    **35 Subsection 219G(1) (penalty)**

6                                    Repeal the penalty.

7                                    **36 At the end of subsection 219G(1)**

8                                    Add:

9                                    Note:            This is a civil penalty provision. Part 8C provides for pecuniary  
10                                    penalties for breaches of civil penalty provisions.

11                                   **37 Subsection 219G(1A)**

12                                   Repeal the subsection, substitute:

13                                   (1A) A person commits an offence if the person contravenes  
14                                   subsection (1).

15                                   Penalty: 60 penalty units.

16                                   (1B) Subsection (1A) is an offence of strict liability.

17                                   Note:            For strict liability, see section 6.1 of the *Criminal Code*.

18                                   **38 Subsection 219G(3) (penalty)**

19                                   Repeal the penalty.

20                                   **39 At the end of subsection 219G(3)**

21                                   Add:

22                                   Note:            This is a civil penalty provision. Part 8C provides for pecuniary  
23                                   penalties for breaches of civil penalty provisions.

24                                   **40 After subsection 219G(3)**

25                                   Insert:

26                                   (3A) A person commits an offence if the person contravenes  
27                                   subsection (3).

28                                   Penalty: 60 penalty units.

1 (3B) Subsection (3A) is an offence of strict liability.

2 Note: For strict liability, see section 6.1 of the *Criminal Code*.

### 3 **41 Subsection 219G(4) (penalty)**

4 Repeal the penalty.

5 Note: The following heading to subsection 219G(4) is inserted “*Notification if premises*  
6 *changes*”.

### 7 **42 At the end of subsection 219G(4)**

8 Add:

9 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
10 penalties for breaches of civil penalty provisions.

### 11 **43 After subsection 219G(4)**

12 Insert:

13 (4A) A person commits an offence if the person contravenes  
14 subsection (4).

15 Penalty: 60 penalty units.

16 (4B) Subsection (4A) is an offence of strict liability.

17 Note: For strict liability, see section 6.1 of the *Criminal Code*.

### 18 **44 Subsection 219G(6)**

19 Repeal the subsection.

### 20 **45 Section 219J**

21 Repeal the section, substitute:

#### 22 **219J Identity cards**

23 (1) The Secretary must issue an identity card to an authorised officer.

24 *Form of identity card*

25 (2) The identity card must:

26 (a) be in the form approved by the Secretary; and

27 (b) contain a recent photograph of the authorised officer.

**Schedule 4** Civil penalties and other compliance measures  
**Part 1** Amendments

---

1 *Offence*

- 2 (3) A person commits an offence if:  
3 (a) the person has been issued with an identity card; and  
4 (b) the person ceases to be an authorised officer; and  
5 (c) the person does not, as soon as practicable after so ceasing,  
6 return the identity card to the Secretary.

7 Penalty: 1 penalty unit.

- 8 (4) Subsection (3) is an offence of strict liability.

9 Note: For strict liability, see section 6.1 of the *Criminal Code*.

10 *Defence: card lost or destroyed*

- 11 (5) Subsection (3) does not apply if the identity card was lost or  
12 destroyed.

13 Note: A defendant bears an evidential burden in relation to the matter in this  
14 subsection: see subsection 13.3(3) of the *Criminal Code*.

15 *Authorised officer must carry card*

- 16 (6) An authorised officer must carry his or her identity card at all times  
17 when exercising powers as an authorised officer.

18 **46 After subsection 219K(1)**

19 Insert:

20 *Access to monitor compliance*

- 21 (1A) An authorised officer may enter the premises of an approved child  
22 care service, at any time during the service's hours of operation,  
23 for the purposes of monitoring the service's compliance with a  
24 condition for the continued approval of the service.

25 Note: The authorised officer could also inspect certain records while on the  
26 premises (see paragraph (1)(a)).

27 Note: The following heading to subsection 219K(1) is inserted "*Access to inspect records*".

28 **47 Subsections 219K(2) and (3)**

29 Repeal the subsections, substitute:

---

1                    *Access must be by consent*

2                    (2) An authorised officer is not authorised to enter premises under  
3                    subsection (1) or (1A) unless the occupier of the premises, or  
4                    another person who apparently represents the occupier, has  
5                    consented to the entry and the officer has shown his or her identity  
6                    card to that occupier or person.

7                    (3) An authorised officer must, before obtaining the consent of the  
8                    occupier or another person in accordance with subsection (2),  
9                    inform that occupier or person that he or she may refuse consent.

10                  (3A) A consent has no effect unless the consent is voluntary.

11                  (3B) A consent may be expressed to be limited to entry during a  
12                  particular period. If so, the consent has effect for that period unless  
13                  the consent is withdrawn before the end of that period.

14                  (3C) A consent that is not limited as mentioned in subsection (3B) has  
15                  effect until the consent is withdrawn.

16                  (3D) The authorised officer must leave the premises if the consent  
17                  ceases to have effect.

18                  Note:     The following heading to subsection 219K(4) is inserted "*Services must cooperate with*  
19                  *authorised officers*".

#### 20                  **48 Subsection 219L(1) (penalty)**

21                          Repeal the penalty.

22                  Note:     The following heading to subsection 219L(1) is inserted "*Obligation to produce records*  
23                  *referred to in subsection 219F(1)*".

#### 24                  **49 At the end of subsection 219L(1)**

25                          Add:

26                          Note:     This is a civil penalty provision. Part 8C provides for pecuniary  
27                          penalties for breaches of civil penalty provisions.

#### 28                  **50 After subsection 219L(1)**

29                          Insert:

30                          (1A) A person commits an offence if the person contravenes  
31                          subsection (1).

32                          Penalty: 60 penalty units.

---

## Schedule 4 Civil penalties and other compliance measures

### Part 1 Amendments

---

1 (1B) Subsection (1A) is an offence of strict liability.

2 Note: For strict liability, see section 6.1 of the *Criminal Code*.

#### 3 **51 Subsection 219L(2) (penalty)**

4 Repeal the penalty.

5 Note: The following heading to subsection 219L(2) is inserted “*Obligation to produce records*  
6 *referred to in subsection 219G(2)*”.

#### 7 **52 At the end of subsection 219L(2)**

8 Add:

9 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
10 penalties for breaches of civil penalty provisions.

#### 11 **53 After subsection 219L(2)**

12 Insert:

13 (2A) A person commits an offence if the person contravenes  
14 subsection (2).

15 Penalty: 60 penalty units.

16 (2B) Subsection (2A) is an offence of strict liability.

17 Note: For strict liability, see section 6.1 of the *Criminal Code*.

#### 18 **54 Subsection 219L(3)**

19 Omit “power to inspect the records”, substitute “powers under  
20 section 219K”.

21 Note: The following heading to subsection 219L(3) is inserted “*Obligation to provide*  
22 *reasonable facilities and assistance*”.

#### 23 **55 Subsection 219L(3) (penalty)**

24 Repeal the penalty.

#### 25 **56 At the end of subsection 219L(3)**

26 Add:

27 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
28 penalties for breaches of civil penalty provisions.

#### 29 **57 After subsection 219L(3)**

30 Insert:

---



1 (3A) A person commits an offence if the person contravenes  
2 subsection (3).

3 Penalty: 10 penalty units.

4 (3B) Subsection (3A) is an offence of strict liability.

5 Note: For strict liability, see section 6.1 of the *Criminal Code*.

6 **58 Subsection 219L(3A)**

7 Repeal the subsection.

8 **59 Subsection 219M(1) (penalty)**

9 Repeal the penalty.

10 **60 At the end of subsection 219M(1)**

11 Add:

12 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
13 penalties for breaches of civil penalty provisions.

14 **61 At the end of section 219M**

15 Add:

16 (3) A person commits an offence if the person contravenes  
17 subsection (1).

18 Penalty for an offence against subsection (3): 60 penalty units.

19 **62 After subsection 219N(5)**

20 Insert:

21 (5A) An approved child care service contravenes this subsection if:

22 (a) the service is required to give a report under subsection (1) or  
23 (2); and

24 (b) the service does not give the report in accordance with this  
25 section.

26 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
27 penalties for breaches of civil penalty provisions.

28 **63 At the end of subsection 219NA(4)**

29 Add:

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**Schedule 4** Civil penalties and other compliance measures

**Part 1** Amendments

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1 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
2 penalties for breaches of civil penalty provisions.

3 **64 Section 219NB**

4 Before “If”, insert “(1)”.

5 **65 Section 219NB (penalty)**

6 Repeal the penalty.

7 **66 At the end of section 219NB**

8 Add:

9 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
10 penalties for breaches of civil penalty provisions.

11 (2) An approved child care service commits an offence if the service  
12 contravenes subsection (1).

13 Penalty: 60 penalty units.

14 **67 Section 219P**

15 Before “If”, insert “(1)”.

16 **68 Section 219P (penalty)**

17 Repeal the penalty.

18 **69 At the end of section 219P**

19 Add:

20 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
21 penalties for breaches of civil penalty provisions.

22 (2) A person commits an offence if the person contravenes  
23 subsection (1).

24 Penalty: 60 penalty units.

25 **70 Subsection 219QB(1) (penalty)**

26 Repeal the penalty.

27 **71 At the end of subsection 219QB(1)**

28 Add:

---

1 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
2 penalties for breaches of civil penalty provisions.

3 **72 After subsection 219QB(1)**

4 Insert:

5 (1A) An approved child care service commits an offence if the service  
6 contravenes subsection (1).

7 Penalty: 60 penalty units.

8 **73 Section 219TSA**

9 Repeal the section.

10 **74 Subsection 219TSB(1)**

11 Omit “(1)”.

12 **75 At the end of subsection 219TSB(1)**

13 Add:

14 Note: This is a civil penalty provision. This Part provides for pecuniary  
15 penalties for breaches of civil penalty provisions.

16 **76 Subsection 219TSB(2)**

17 Repeal the subsection.

18 **77 At the end of subsection 219TSC(1)**

19 Add:

20 Note: These proceedings before the court do not limit, nor are they affected  
21 by, other compliance measures in this Act (for example, sanctions  
22 under section 200).

23 **78 At the end of subsection 219TSC(3)**

24 Add:

25 ; and (e) the likely impact of the penalty on:

26 (i) the person; and

27 (ii) if the person is an approved child care service—the  
28 continued operation of the service.

29 **79 Section 219TSD**

30 Repeal the section, substitute:

---

1 **219TSD Maximum penalties for civil penalty provisions**

2 *General rule*

- 3 (1) The pecuniary penalty payable by a person, in respect of the  
4 person's contravention of a civil penalty provision, must not  
5 exceed:  
6 (a) if the person is not a body corporate—200 penalty units; or  
7 (b) if the person is a body corporate—400 penalty units.

8 *Exception for certain civil penalty provisions*

- 9 (2) Subsection (1) does not apply to subsection 219EA(2) or 219L(3).  
10 The pecuniary penalty payable by a person, in respect of the  
11 person's contravention of either of these civil penalty provisions,  
12 must not exceed:  
13 (a) if the person is not a body corporate—30 penalty units; or  
14 (b) if the person is a body corporate—60 penalty units.

15 **80 After section 219TSG**

16 Insert:

17 **219TSGA Conduct contravening more than one civil penalty**  
18 **provision**

- 19 (1) If conduct constitutes a contravention of 2 or more civil penalty  
20 provisions, proceedings may be instituted under this Act against a  
21 person in relation to the contravention of any one or more of those  
22 provisions.
- 23 (2) However, the person is not liable to more than one pecuniary  
24 penalty under this Act in respect of the same conduct.

25 Note: This subsection does not prevent other compliance measures under  
26 this Act (for example, sanctions under section 200) from being  
27 imposed in respect of the same conduct.

28 **219TSGB Civil proceedings after criminal proceedings**

29 Neither the Federal Court of Australia nor the Federal Magistrates  
30 Court may make a civil penalty order against a person for a  
31 contravention of a civil penalty provision if the person has been

1 convicted of an offence constituted by conduct that is substantially  
2 the same as the conduct constituting the contravention.

3 **219TSGC Criminal proceedings during civil proceedings**

- 4 (1) Proceedings for a civil penalty order against a person for a  
5 contravention of a civil penalty provision are stayed if:  
6 (a) criminal proceedings are started or have already been started  
7 against the person for an offence; and  
8 (b) the offence is constituted by conduct that is the same, or  
9 substantially the same, as the conduct alleged to constitute  
10 the contravention.
- 11 (2) The proceedings for the order (the *civil proceedings*) may be  
12 resumed if the person is not convicted of the offence. Otherwise:  
13 (a) the civil proceedings are dismissed; and  
14 (b) costs must not be awarded in relation to the civil proceedings.

15 **219TSGD Criminal proceedings after civil proceedings**

16 Criminal proceedings may be started against a person for conduct  
17 that is substantially the same as conduct constituting a  
18 contravention of a civil penalty provision regardless of whether a  
19 civil penalty order has been made against the person.

20 **219TSGE Evidence given in proceedings for penalty not admissible  
21 in criminal proceedings**

22 Evidence of information given or evidence of production of  
23 documents by an individual is not admissible in criminal  
24 proceedings against the individual if:  
25 (a) the individual previously gave the evidence or produced the  
26 documents in proceedings for a civil penalty order against the  
27 individual for a contravention of a civil penalty provision  
28 (whether or not the order was made); and  
29 (b) the conduct alleged to constitute the offence is the same, or  
30 substantially the same, as the conduct alleged to constitute  
31 the contravention.

32 However, this does not apply to criminal proceedings in respect of  
33 the falsity of the evidence given by the individual in the  
34 proceedings for the civil penalty order.

1 **219TSGF Minister requiring person to assist in applications for civil**  
2 **penalty orders**

- 3 (1) A person commits an offence if:  
4 (a) the Minister requests, in writing, the person to give all  
5 reasonable assistance in connection with an application for a  
6 civil penalty order; and  
7 (b) the person fails to comply with the request.

8 Penalty: 10 penalty units.

9 Note: This section does not abrogate or affect the law relating to legal  
10 professional privilege, or any other immunity, privilege or restriction  
11 that applies to the disclosure of information, document or other things.

- 12 (2) A request under subsection (1) is not a legislative instrument.
- 13 (3) The Minister can request a person to assist under subsection (1) if,  
14 and only if:  
15 (a) it appears to the Minister that the person is unlikely to have:  
16 (i) contravened the civil penalty provision to which the  
17 application relates; or  
18 (ii) committed an offence constituted by the same, or  
19 substantially the same, conduct as the conduct to which  
20 the application relates; and  
21 (b) the Minister suspects or believes that the person can give  
22 information relevant to the application.
- 23 (4) The Minister cannot request a person to assist under subsection (1)  
24 if the person is or has been a lawyer for the person suspected of  
25 contravening the civil penalty provision to which the application  
26 relates.
- 27 (5) The Federal Court of Australia or the Federal Magistrates Court  
28 may order a person to comply with a request under subsection (1)  
29 in a specified way. Only the Minister may apply to the court for an  
30 order under this subsection.
- 31 (6) For the purposes of this section, it does not matter whether the  
32 application for the civil penalty order has actually been made.

33 **81 Section 219TSH (definition of *penalty unit*)**

34 Repeal the definition.

---

1 **82 Subsection 219TSK(1) (table)**

2 Repeal the table, substitute:

3

<b>Number of penalty units</b>		
<b>Item</b>	<b>In this case ...</b>	<b>the number of penalty units is ...</b>
1	The notice relates to a single alleged contravention of a civil penalty provision (other than subsection 219EA(2), 219L(3) or 219M(1))	30.
2	The notice relates to more than 1 alleged contravention of a civil penalty provision (other than subsection 219EA(2), 219L(3) or 219M(1))	the number obtained by multiplying 30 by: (a) if the number of alleged contraventions is less than 8— that number; or (b) otherwise—8.
3	The notice relates to a single alleged contravention of subsection 219EA(2) or 219L(3)	4.
4	The notice relates to more than 1 alleged contravention of subsection 219EA(2) or 219L(3)	the number obtained by multiplying 4 by: (a) if the number of alleged contraventions is less than 8— that number; or (b) otherwise—8.
5	The notice relates to a single alleged contravention of subsection 219M(1)	80.
6	The notice relates to more than 1 alleged contravention of subsection 219M(1)	the number obtained by multiplying 80 by: (a) if the number of alleged contraventions is less than 8— that number; or (b) otherwise—8.

4 **83 Subsection 219TSK(2) (table)**

5 Repeal the table, substitute:

6

**Schedule 4** Civil penalties and other compliance measures

**Part 1** Amendments

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<b>Item</b>	<b>In this case ...</b>	<b>the number of penalty units is ...</b>
1	The notice relates to a single alleged contravention of a civil penalty provision (other than subsection 219EA(2), 219L(3) or 219M(1))	15.
2	The notice relates to more than 1 alleged contravention of a civil penalty provision (other than subsection 219EA(2), 219L(3) or 219M(1))	the number obtained by multiplying 15 by: (a) if the number of alleged contraventions is less than 8— that number; or (b) otherwise—8.
3	The notice relates to a single alleged contravention of subsection 219EA(2) or 219L(3)	2.
4	The notice relates to more than 1 alleged contravention of subsection 219EA(2) or 219L(3)	the number obtained by multiplying 2 by: (a) if the number of alleged contraventions is less than 8— that number; or (b) otherwise—8.
5	The notice relates to a single alleged contravention of subsection 219M(1)	40.
6	The notice relates to more than 1 alleged contravention of subsection 219M(1)	the number obtained by multiplying 40 by: (a) if the number of alleged contraventions is less than 8— that number; or (b) otherwise—8.

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1 **84 At the end of section 219TSN**

2 Add:

3 Note: This Division also does not limit, nor is it affected by, other  
4 compliance measures in this Act (for example, sanctions under  
5 section 200).

6 **85 After section 220**

7 Insert:



1 **220A Minister requiring person to assist in criminal proceedings**

2 (1) A person commits an offence if:

- 3 (a) the Minister requests, in writing, the person to give all  
4 reasonable assistance in connection with criminal  
5 proceedings for an offence against this Act; and  
6 (b) the person fails to comply with the request.

7 Penalty: 10 penalty units.

8 Note: This section does not abrogate or affect the law relating to legal  
9 professional privilege, or any other immunity, privilege or restriction  
10 that applies to the disclosure of information, document or other things.

11 (2) A request under subsection (1) is not a legislative instrument.

12 (3) The Minister can request a person to assist under subsection (1) if,  
13 and only if:

- 14 (a) it appears to the Minister that the person is unlikely:  
15 (i) to be a defendant in the proceedings; or  
16 (ii) to have contravened a civil penalty provision constituted  
17 by the same, or substantially the same, conduct as the  
18 conduct to which the proceedings relates; and  
19 (b) the Minister suspects or believes that the person can give  
20 information relevant to the proceedings.

21 (4) The Minister cannot request a person to assist under subsection (1)  
22 if the person is or has been a lawyer for a defendant or likely  
23 defendant in the proceedings.

24 (5) A court may order a person to comply with a request under  
25 subsection (1) in a specified way. Only the Minister may apply to  
26 the court for an order under this subsection.

27 (6) For the purposes of this section, it does not matter whether criminal  
28 proceedings for the offence have actually begun.

29 (7) In this section:

30 ***offence against this Act*** includes an offence against Chapter 7 of  
31 the *Criminal Code* that relates to this Act.

1

2 **Part 2—Application**

3 **86 Application of amendments—general**

4 (1) Subject to item 87, the amendments made by this Schedule apply in  
5 relation to conduct happening wholly after the commencement of this  
6 Schedule.

7 (2) In this item:

8 *conduct* means an act, an omission to perform an act or a state of  
9 affairs.

10 **87 Application of amendments about keeping records**

11 (1) This item applies if:

- 12 (a) immediately before the commencement of this Schedule,  
13 subsection 219F(2) of the *A New Tax System (Family*  
14 *Assistance) (Administration) Act 1999* required an approved  
15 child care service to keep records for a period; and  
16 (b) but for the repeal of that subsection by this Schedule, that  
17 period would have ended at a time (the *retention time*) after  
18 that commencement.

19 Note: Different records will have different retention times depending on when the period for  
20 keeping them started (see subsections 219F(1) and (2) of the *A New Tax System (Family*  
21 *Assistance) (Administration) Act 1999* as in force immediately before the  
22 commencement of this Schedule).

23 *Application of civil penalty provision*

24 (2) Subsection 219F(2) of the *A New Tax System (Family Assistance)*  
25 *(Administration) Act 1999* (as amended by this Schedule) applies in  
26 relation to the service and those records as if the period mentioned in  
27 paragraph (a) of that subsection were the period:

- 28 (a) starting at commencement; and  
29 (b) ending at the retention time.

30 *Application of offence provision*

31 (3) Subsection 219F(2A) of the *A New Tax System (Family Assistance)*  
32 *(Administration) Act 1999* (as amended by this Schedule) applies in

- 1 relation to the service and those records as if the period mentioned in  
2 paragraph (a) of that subsection were the period:  
3 (a) starting at commencement; and  
4 (b) ending at the retention time.

1  
2 **Schedule 5—Other measures**

3 **Part 1—Amendments**

4 *A New Tax System (Family Assistance) Act 1999*

5 **1 Subsection 57F(2)**

6 Repeal the subsection, substitute:

7 (2) If:

8 (a) a limit mentioned in paragraph (1)(c) does not apply under a  
9 determination in force under section 50H of the Family  
10 Assistance Administration Act for the individual in the week;  
11 but

12 (b) the circumstances in which such a limit applies were  
13 applicable to the individual in that week;

14 then that limit is taken, for the purposes of that paragraph, to be the  
15 weekly limit of hours applicable to the individual in the week.

16 Note: If the only limit applicable to the individual in the week was the limit  
17 of 24 hours under subsection 53(3), then the condition in  
18 paragraph (1)(c) would not be satisfied.

19 **2 Paragraph 73(1)(a)**

20 Omit “by the service”.

21 **3 Section 84A**

22 After “or 65EB”, insert “, or subsection 65EC(1),”.

23 **4 Subsection 84B(3)**

24 Repeal the subsection, substitute:

25 *Disregard amounts passed on to reduce fees*

26 (3) For the purposes of this section, disregard any amount passed on to  
27 the individual under section 219B of the Family Assistance  
28 Administration Act.

29 **5 Subclause 3(1) of Schedule 4 (table item 22)**

30 Repeal the item, substitute:

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22	CCTR limit	1 July	December	highest December quarter before reference quarter (but not earlier than December quarter 2007)	\$1.00
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1 ***A New Tax System (Family Assistance) (Administration) Act***  
2 ***1999***

3 **6 Subsection 50(4)**

4 Omit “The service uses these determinations as a basis for reducing the  
5 claimant’s fees for sessions of care provided”, substitute “The Secretary  
6 takes these determinations into account when calculating the rate at  
7 which, and the amount in which, fee reduction is applicable in respect  
8 of the care provided to the child”.

9 **7 After section 64D**

10 Insert:

11 **64DA When variations must not be made**

12 The Secretary must not vary a determination of a weekly limit of  
13 hours under this Subdivision if:

- 14 (a) the application for variation was not made until after the end  
15 of the income year following the one in which the relevant  
16 circumstance listed in section 54, 55 or 56 of the Family  
17 Assistance Act first applies; and  
18 (b) but for this section:  
19 (i) the effect of making the variation would be to increase  
20 the weekly limit of hours under the determination; and  
21 (ii) making the variation would have that effect for a period  
22 that ended before the start of the income year that  
23 precedes the one in which the application was made.

24 **8 Subparagraphs 64E(1)(c)(i) and (ii)**

25 Repeal the subparagraphs, substitute:

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- 1 (i) the day from which the variation has effect (see  
2 section 64EA); and  
3 (ii) if the variation is to have effect for a period of one or  
4 more weeks—the period of one or more weeks that the  
5 variation is to have the effect; and

6 **9 Subparagraphs 64E(1)(c)(iii) and (iv)**

7 Omit “, or had,” (wherever occurring).

8 **10 After section 64E**

9 Insert:

10 **64EA When variations take effect**

- 11 (1) If a determination of a weekly limit of hours is varied by the  
12 Secretary under this Subdivision, the variation has effect from the  
13 start of the week in which the circumstance:  
14 (a) listed in section 54, 55 or 56 of the Family Assistance Act;  
15 and  
16 (b) in relation to which the variation is made;  
17 first applies.
- 18 (2) However, if:  
19 (a) the variation was made on application; and  
20 (b) the application was not made until after the end of the income  
21 year following the one in which the circumstance first  
22 applies; and  
23 (c) the effect of the variation is to increase the weekly limit of  
24 hours under the determination;  
25 then the variation has effect only from the start of the income year  
26 that precedes the one in which the application was made.

27 **11 After paragraph 66(1)(e)**

28 Insert:

- 29 (ea) child care tax rebate;

30 **12 After paragraph 108(2)(f)**

31 Insert:

- 32 (fa) a decision under section 201B to publicise information about:
-

- 1 (i) the doing of one or more of the things mentioned in  
2 paragraphs 200(1)(a) to (h); or  
3 (ii) a suspension under subsection 201A(1); or

4 **13 At the end of subsection 109A(1)**

5 Add:

6 Note: If an application is made for review of a decision relating to a person's  
7 child care benefit entitlement for an income year under this section  
8 and the review affects the person's entitlement to child care tax rebate  
9 for the year, the person's entitlement to that rebate is automatically  
10 reviewed: see Division 5.

11 **14 At the end of subsection 111(1)**

12 Add:

13 Note: If an application is made for review of a decision relating to a person's  
14 child care benefit entitlement for an income year under this section  
15 and the review affects the person's entitlement to child care tax rebate  
16 for the year, the person's entitlement to that rebate is automatically  
17 reviewed: see Division 5.

18 **15 At the end of subsection 142(1)**

19 Add:

20 Note: If an application is made for review of a decision relating to a person's  
21 child care benefit entitlement for an income year under this section  
22 and the review affects the person's entitlement to child care tax rebate  
23 for the year, the person's entitlement to that rebate is automatically  
24 reviewed: see Division 5.

25 **16 At the end of Part 5**

26 Add:

27 **Division 5—Automatic review of child care tax rebate**  
28 **decisions**

29 **152A Automatic review of child care tax rebate decisions**

30 (1) This section applies if:

- 31 (a) an application (the *original application*) has been made  
32 under section 109A, 111 or 142 for review of a decision  
33 relating to a person's child care benefit entitlement in respect  
34 of one or more sessions of care provided by an approved  
35 child care service to a child during an income year; and
-

- 1 (b) an amount of child care tax rebate is applicable in respect of  
2 the person and the child for the income year; and  
3 (c) the result of the review affects the person's child care benefit  
4 entitlement in respect of the session or sessions of care.
- 5 (2) This Act has effect as if the original application included an  
6 application for review of any determination of entitlement for child  
7 care tax rebate for the person in respect of the child for the income  
8 year.

9 **17 Paragraph 195(1)(d)**

10 Omit "a determination under section 206 is in force", substitute "the  
11 service is covered by a determination in force under section 206".

12 **18 Section 197**

13 Omit "a determination under section 206 is in force", substitute "the  
14 service is covered by a determination in force under section 206".

15 **19 Paragraph 200(1)(c)**

16 After "of", insert "any".

17 **20 After section 201A**

18 Insert:

19 **201B Publicising sanctions or suspensions**

- 20 (1) If the Secretary:  
21 (a) does one or more of the things mentioned in paragraphs  
22 200(1)(a) to (h); or  
23 (b) suspends the approval of a service under subsection 201A(1);  
24 the Secretary may publicise this in any way the Secretary thinks  
25 appropriate.
- 26 (2) Without limiting subsection (1), the Secretary may publicise  
27 information that includes the following:  
28 (a) the name and address of the service;  
29 (b) the name of the operator of the service;  
30 (c) if the information relates to the doing of one or more of the  
31 things mentioned in paragraphs 200(1)(a) to (h):  
32 (i) the day when each thing done starts to have effect; and
-



- 1 (ii) the things done; and  
2 (iii) each condition for the continued approval of the service  
3 that the service has not complied, or is not complying,  
4 with; and  
5 (iv) the day (if any) when each thing done ceases to have  
6 effect;  
7 (d) if the information relates to a suspension under subsection  
8 201A(1):  
9 (i) the day when the suspension starts to have effect; and  
10 (ii) the grounds for the suspension; and  
11 (iii) the day (if any) when the suspension ceases to have  
12 effect.

## 13 **21 At the end of section 206**

14 Add:

15 Note: Guidelines under this section may refer to one or more classes of  
16 approved child care services (see subsection 13(3) of the *Legislative*  
17 *Instruments Act 2003*).

## 18 **22 Subsection 207(1)**

19 Repeal the subsection, substitute:

20 *Initial allocation of child care places*

- 21 (1) The Secretary must allocate child care places to an approved child  
22 care service covered by a determination in force under section 206.  
23 The Secretary must do so in accordance with the determination.

## 24 **23 Section 219E**

25 Repeal the section, substitute:

### 26 **219E Obligation to provide statements**

- 27 (1) If:  
28 (a) a determination is in force under section 50F that an  
29 individual is conditionally eligible for child care benefit by  
30 fee reduction in respect of a child; and  
31 (b) a session or sessions of care are provided by an approved  
32 child care service to the child during a period (the *statement*  
33 *period*) described in subsection (4); and

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- 1 (c) the service is required to pass on an amount under  
2 section 219B for the session or sessions;  
3 the service must, within 4 weeks after the end of the statement  
4 period for the session or sessions, give to the individual or some  
5 other person applicable under rules made under subsection (6) a  
6 statement setting out the matters specified in subsection (5) in  
7 relation to the session or sessions.

8 Note: This is a civil penalty provision. Part 8C provides for pecuniary  
9 penalties for breaches of civil penalty provisions.

- 10 (2) An approved child care service commits an offence if:  
11 (a) a determination is in force under section 50F that an  
12 individual is conditionally eligible for child care benefit by  
13 fee reduction in respect of a child; and  
14 (b) a session or sessions of care are provided by the service to  
15 the child during a period (the *statement period*) described in  
16 subsection (4); and  
17 (c) the service is required to pass on an amount under  
18 section 219B for the session or sessions; and  
19 (d) the service does not, within 4 weeks after the end of the  
20 statement period for the session or sessions, give to the  
21 individual or some other person applicable under rules made  
22 under subsection (6) a statement setting out the matters  
23 specified in subsection (5) in relation to the session or  
24 sessions.

25 Penalty: 60 penalty units.

- 26 (3) Subsection (2) is an offence of strict liability.

27 Note: For strict liability, see section 6.1 of the *Criminal Code*.

- 28 (4) The statement periods in relation to the service, the individual and  
29 the child are as follows:

- 30 (a) the first statement period is the period of 4 weeks starting at  
31 the latest of:  
32 (i) the service's application day applicable under item 91 of  
33 Schedule 1 to the *Family Assistance Legislation*  
34 *Amendment (Child Care Management System and Other*  
35 *Measures) Act 2007*; and  
36 (ii) 1 January 2009; and

- 1 (iii) the day when the determination under section 50F came  
2 into force;  
3 or, if that day is not a Monday, the period of 4 weeks starting  
4 on the first Monday after that day; and  
5 (b) the later statement periods are each subsequent period of 4  
6 weeks during which a session or sessions of care are  
7 provided by the service to the child.

8 Note: The rules may specify different statement periods for particular  
9 approved child care services or classes of approved child care services  
10 (see subsection (6)).

- 11 (5) The matters required to be set out in a statement for a statement  
12 period are:  
13 (a) the start and end of the statement period; and  
14 (b) the amount that would have been the fees payable for the  
15 session or sessions of care provided by the service to the  
16 child during the statement period if no amount had been  
17 passed on under section 219B for the session or sessions; and  
18 (c) the amount of fee reductions required to be passed on under  
19 section 219B for the session or sessions; and  
20 (d) any other information the Secretary specifies in the rules (if  
21 any) made under subsection (6).

22 Note: The amount of fee reductions required to be set out in the statement  
23 may be a nil amount (see section 4A).

- 24 (6) The Secretary may, by legislative instrument, make rules dealing  
25 with any of the following matters:  
26 (a) how statements should be given;  
27 (b) to whom the statements should be given;  
28 (c) for particular approved child care services or classes of  
29 approved child care services—different statement periods;  
30 (d) other information that must be given in the statements.

## 31 **24 Subsection 221(4)**

32 After “officer”, insert “, except an SES employee or acting SES  
33 employee,”.

## 34 **25 Subsections 224A(1) and (2)**

35 After “Part 8”, insert “or 8C”.

36 Note: The heading to section 224A is altered by adding at the end “or 8C”.

1 **26 At the end of section 224A**

2 Add:

3 (4) For the purposes of this section, a notice of a decision of an officer  
4 under Part 8C is:

5 (a) an infringement notice under section 219TSI; or

6 (b) a notice of suspension under section 219TSQ.

1

2 **Part 2—Application**

3 **27 Application—amendments about CCMS**

4 The amendments made by items 2, 4 and 6 apply in relation to a session  
5 or sessions of care provided by an approved child care service to a child  
6 during a week falling wholly after the service's application day (within  
7 the meaning of item 91 of Schedule 1 to the *Family Assistance*  
8 *Legislation Amendment (Child Care Management System and Other*  
9 *Measures) Act 2007*).

10 **28 Application—amendment about further CCTR**  
11 **determinations**

12 The amendment made by item 3 applies in relation to care provided by  
13 an approved child care service to a child on or after 1 July 2006.

14 **29 Application—amendments about varying determinations**  
15 **of a weekly limit of hours**

16 The amendments made by items 7 to 10 apply in relation to applications  
17 for variations if the applications are made after the commencement of  
18 those items.

19 **30 Application—amendments about publicising sanctions or**  
20 **suspensions**

21 The amendments made by items 12 and 20 apply in relation to:

- 22 (a) a thing done under subsection 200(1) of the *A New Tax*  
23 *System (Family Assistance) (Administration) Act 1999* after  
24 the commencement of this item (whether or not the thing is  
25 done in relation to non-compliance happening before that  
26 commencement); and  
27 (b) a decision to suspend under subsection 201A(1) of that Act  
28 made after that commencement (whether or not the grounds  
29 for the suspension happen before that commencement).

30 **31 Application—amendments about CCTR review**

31 The amendments made by items 13 to 16 apply to decisions made after  
32 the commencement of those items.