



Tax Bonus for Working Australians Repeal Act 2014

No. 32, 2014

**An Act to amend the law relating to taxation, and
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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No. 32, 2014

An Act to amend the law relating to taxation, and for related purposes

[Assented to 27 May 2014]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Tax Bonus for Working Australians Repeal Act 2014*.

2 Commencement

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

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	27 May 2014
2. Schedule 1, Parts 1 and 2	The day after this Act receives the Royal Assent.	28 May 2014
3. Schedule 1, Part 3	1 July 2016.	1 July 2016
4. Schedule 1, Part 4	The day after this Act receives the Royal Assent.	28 May 2014

Note: This table relates only to the provisions of this Act as originally enacted.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

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

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Tax Bonus for Working Australians

Part 1—Repeal

Tax Bonus for Working Australians Act (No. 2) 2009

1 The whole of the Act

Repeal the Act.

Part 2—Initial consequential amendments

Taxation Administration Act 1953

2 Subsection 8AAB(4) (table item 49)

Repeal the item.

3 Section 8AAZA (paragraph (a) of the definition of *credit*)

Omit “, the *Tax Bonus for Working Australians Act (No. 2) 2009*”.

4 Subsection 250-10(2) in Schedule 1 (table item 142)

Repeal the item.

Part 3—Later consequential amendments

Income Tax Assessment Act 1997

5 Section 11-55 (table item headed “tax bonus”)

Repeal the item.

6 Section 59-45

Repeal the section.

Social Security Act 1991

7 Paragraph 8(8)(yaa)

Repeal the paragraph.

Veterans’ Entitlements Act 1986

8 Paragraph 5H(8)(zzaaa)

Repeal the paragraph.

Part 4—Transitional provisions

9 Transitional—pending payments

Despite subsection 7(2) of the *Acts Interpretation Act 1901*, the Commissioner must not pay a tax bonus under former section 7 of the *Tax Bonus for Working Australians Act (No. 2) 2009* on or after the commencement of this Part.

10 Transitional—recovering overpayments etc.

Despite the repeals made by this Act, the following provisions continue to apply, on and after the commencement of this Part, in relation to amounts paid by way of a tax bonus before that commencement:

- (a) sections 8 and 9 of the *Tax Bonus for Working Australians Act (No. 2) 2009*;
- (b) table item 49 in subsection 8AAB(4) of the *Taxation Administration Act 1953*;
- (c) table item 142 in subsection 250-10(2) in Schedule 1 to the *Taxation Administration Act 1953*.

[*Minister's second reading speech made in—
House of Representatives on 12 December 2013
Senate on 3 March 2014*]

(239/13)
