



# **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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## **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*.

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Note: This table relates only to the provisions of this Act as originally enacted.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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

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

(239/13)

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