



**Social Security and Veterans'
Entitlements Legislation Amendment
(One-off Payments to Increase Assistance
for Older Australians and Carers and
Other Measures) Act 2006**

No. 41, 2006

**An Act to amend the law relating to social security
and veterans' entitlements, and for other 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 social security
and veterans' entitlements, and for other purposes**

[Assented to 22 May 2006]

The Parliament of Australia enacts:

*Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to
Increase Assistance for Older Australians and Carers and Other Measures) Act 2006* No. 41,
2006 1

1 Short title

This Act may be cited as the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006*.

2 Commencement

This Act commences on the day on which it receives the Royal Assent.

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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—2006 one-off payments to older Australians

Part 1—Main amendments

Social Security Act 1991

1 After Part 2.2B

Insert:

Part 2.2C—2006 one-off payment to older Australians

93Y 2006 one-off payment to older Australians

Qualified if this section applies

- (1) A person is qualified for a 2006 one-off payment to older Australians if subsection (2), (3) or (4) applies to the person.

Qualified because of income support payments

- (2) This subsection applies to a person if:
- (a) the person has reached pension age on or before 9 May 2006; and
 - (b) the person was receiving an income support payment, other than service pension or income support supplement, in respect of a period that includes 9 May 2006; and
 - (c) the person was receiving that payment because of a claim the person made on or before 9 May 2006; and
 - (d) on 9 May 2006, the person:
 - (i) was in Australia; or
 - (ii) was temporarily absent from Australia and had been so for a continuous period not exceeding 13 weeks.

Qualified because qualified for seniors concession allowance

- (3) This subsection applies to a person if:
- (a) on 9 May 2006, the person was qualified for seniors concession allowance under section 1061U; or
 - (b) both:
 - (i) on or before 9 May 2006, the person made a claim for a seniors health card under Division 1 of Part 3 of the Administration Act and had not withdrawn that claim on or before 9 May 2006; and
 - (ii) on 9 May 2006, the person either was qualified for the card or would have been so qualified but for being temporarily absent from Australia for a continuous period not exceeding 13 weeks.

Qualified because receiving certain allowances

- (4) This subsection applies to a person if:
- (a) the person was receiving a widow allowance, mature age allowance or partner allowance in respect of a period that includes 9 May 2006; and
 - (b) the person was receiving that allowance because of a claim the person made on or before 9 May 2006; and
 - (c) on 9 May 2006, the person:
 - (i) was in Australia; or
 - (ii) was temporarily absent from Australia and had been so for a continuous period not exceeding 13 weeks.

One one-off payment only

- (5) A person is entitled to one payment only under this section, regardless of how many times the person qualifies under this section.
- (6) Despite anything else in this section, a person is not qualified for a payment under this section if the person is eligible for a payment under section 118ZZB of the Veterans' Entitlements Act.

93Z Amount of the one-off payment

- (1) The amount of the one-off payment under section 93Y to a person who qualifies for the payment because of subsection 93Y(2) or (4) is worked out using this table, having regard to the person's situation on 9 May 2006:

Amount of the 2006 one-off payment to older Australians		
Item	Person's situation on 9 May 2006	Amount of payment
1	not a member of a couple	\$102.80
2	member of an illness separated couple	\$102.80
3	member of a respite care couple	\$102.80
4	member of a temporarily separated couple	\$102.80
5	member of a couple (other than an illness separated couple, respite care couple or temporarily separated couple) the other member of which does not qualify for the one-off payment	\$102.80
6	member of a couple (other than an illness separated couple, respite care couple or temporarily separated couple) the other member of which also qualifies for the one-off payment	\$51.40

- (2) The amount of the one-off payment under section 93Y to a person who qualifies for the payment because of subsection 93Y(3) is \$102.80.

2 Certain claims that would otherwise be taken to have been made on or before 9 May 2006

For the purposes of the provisions inserted by item 1, disregard the effect of section 15 of the *Social Security (Administration) Act 1999*, so far as it relates to the Secretary becoming satisfied of a matter, as mentioned in that section, after 9 May 2006.

3 After section 1223AB

Insert:

1223ABAA Debts arising in respect of one-off payments to older Australians

- (1) This section applies in relation to an individual who has been paid a 2006 one-off payment to older Australians (the *relevant payment*) under Part 2.2C.
 - (2) If the individual qualified for the relevant payment because of subsection 93Y(2), a *relevant determination* is a determination made under Part 3 of the Administration Act because of which the individual was receiving the payment referred to in paragraph 93Y(2)(b).
 - (3) If the individual qualified for the relevant payment because of subsection 93Y(3) and because of holding or having held a seniors health card, a *relevant determination* is a determination made under Part 3 of the Administration Act because of which the person was granted the seniors health card.
 - (4) If the individual qualified for the relevant payment because of subsection 93Y(4), a *relevant determination* is a determination made under Part 3 of the Administration Act because of which the individual was receiving the allowance referred to in paragraph 93Y(4)(a).
 - (5) If:
 - (a) after the relevant payment was made to the individual, a relevant determination in relation to the individual, at least so far as it relates to 9 May 2006 or to a period that includes that day, is or was (however described) changed, revoked, set aside, or superseded by another determination; and
 - (b) the decision to change, revoke, set aside or supersede the relevant determination is or was made for the reason, or for reasons including the reason, that the individual knowingly made a false or misleading statement, or knowingly provided false information; and
 - (c) had the change, revocation, setting aside or superseding occurred on or before 9 May 2006, the relevant payment would not have been made;the amount of the relevant payment is a debt due to the Commonwealth by the individual.
-

(6) If:

- (a) an individual qualified for the relevant payment because of subsection 93Y(3) and because of having claimed a seniors health card; and
 - (b) the individual knowingly made a false or misleading statement, or knowingly provided false information, in relation to the claim; and
 - (c) but for that statement or information, the relevant payment would not have been paid to the individual;
- the amount of the relevant payment is a debt due to the Commonwealth by the individual.

(7) Apart from section 1224AA, the other provisions of this Part under which debts arise do not apply in relation to payments to which this section applies.

Social Security (Administration) Act 1999

4 After section 12A

Insert:

12AAA 2006 one-off payment to older Australians

A claim is not required for 2006 one-off payment to older Australians.

5 Subsection 47(1) (after paragraph (g) of the definition of *lump sum benefit*)

Insert:

(ga) 2006 one-off payment to older Australians; or

6 After section 47A

Insert:

47AA Payment of 2006 one-off payment to older Australians

If an individual is qualified for a 2006 one-off payment to older Australians, the Secretary must pay the payment to the individual in a single lump sum:

- (a) on the date that the Secretary considers to be the earliest date on which it is reasonably practicable for the payment to be made; and
- (b) in such manner as the Secretary considers appropriate.

Veterans' Entitlements Act 1986

7 After Part VIIC

Insert:

Part VIID—2006 one-off payment to older Australians

118ZZB 2006 one-off payment to older Australians

Eligible if this section applies

- (1) A person is eligible for a 2006 one-off payment to older Australians if subsection (2) or (3) applies to the person.

Eligible because of income support payments

- (2) This subsection applies to a person if:
 - (a) the person has reached qualifying age within the meaning of subsection 118OA(2) on or before 9 May 2006; and
 - (b) a service pension or an income support supplement was payable to the person in respect of a period that includes 9 May 2006; and
 - (c) the pension or supplement was payable because of a claim the person made on or before 9 May 2006; and
 - (d) on 9 May 2006, the person:
 - (i) was in Australia; or
 - (ii) was temporarily absent from Australia and had been so for a continuous period not exceeding 13 weeks.

Eligible because eligible for seniors concession allowance

- (3) This subsection applies to a person if:
-

- (a) on 9 May 2006, the person was eligible for seniors concession allowance under section 118PA; or
- (b) both:
 - (i) on or before 9 May 2006, the person made a claim for a seniors health card under Division 2 of Part VIIC and had not withdrawn that claim on or before 9 May 2006; and
 - (ii) on 9 May 2006, the person either was eligible for the card or would have been so eligible but for being temporarily absent from Australia for a continuous period not exceeding 13 weeks.

One one-off payment only

- (4) A person is entitled to one payment only under this section, regardless of how many times the person becomes eligible under this section.

118ZZC Amount of the one-off payment

- (1) The amount of the one-off payment under section 118ZZB to a person who is eligible for the payment because of subsection 118ZZB(2) is worked out using this table, having regard to the person's situation on 9 May 2006:

Amount of the 2006 one-off payment to older Australians		
Item	Person's situation on 9 May 2006	Amount of payment
1	not a member of a couple	\$102.80
2	member of an illness separated couple	\$102.80
3	member of a respite care couple	\$102.80
4	member of a couple (other than an illness separated couple or a respite care couple) the other member of which is not eligible for the one-off payment	\$102.80
5	member of a couple (other than an illness separated couple or a respite care couple) the other member of which is also eligible for the one-off payment	\$51.40

- (2) The amount of the one-off payment under section 118ZZB to a person who is eligible for the payment because of subsection 118ZZB(3) is \$102.80.

118ZZD Claim not required for 2006 one-off payment to older Australians

A claim is not required for 2006 one-off payment to older Australians.

118ZZE Payment of 2006 one-off payment to older Australians

If an individual is eligible for a 2006 one-off payment to older Australians, the Commission must pay the payment to the individual in a single lump sum:

- (a) on the date that the Commission considers to be the earliest date on which it is reasonably practicable for the payment to be made; and
(b) in such manner as the Commission considers appropriate.

118ZZF Debts arising in respect of 2006 one-off payment to older Australians

- (1) This section applies in relation to an individual who has been paid a 2006 one-off payment to older Australians (the *relevant payment*) under this Part.
- (2) If the individual was eligible for the relevant payment because of subsection 118ZZB(2), a *relevant determination* is a determination made under Part III or Part IIIA because of which the pension or supplement referred to in paragraph 118ZZB(2)(b) was payable.
- (3) If the individual was eligible for the relevant payment because of subsection 118ZZB(3) and because of holding or having held a seniors health card, a *relevant determination* is a determination made under this Act because of which the person became the holder of the card.
- (4) If:
- (a) after the relevant payment was made to the individual, a relevant determination in relation to the individual, at least so

far as it relates to 9 May 2006 or to a period that includes that day, is or was (however described) changed, revoked, set aside, or superseded by another determination; and

- (b) the decision to change, revoke, set aside or supersede the relevant determination is or was made for the reason, or for reasons including the reason, that the individual knowingly made a false or misleading statement, or knowingly provided false information; and
- (c) had the change, revocation, setting aside or superseding occurred on or before 9 May 2006, the relevant payment would not have been made;

the amount of the relevant payment is a debt due to the Commonwealth by the individual.

(5) If:

- (a) an individual was eligible for the relevant payment because of subsection 118ZZB(3) and because of having claimed a seniors health card; and
- (b) the individual knowingly made a false or misleading statement, or knowingly provided false information, in relation to the claim; and
- (c) but for that statement or information, the relevant payment would not have been paid to the individual;

the amount of the relevant payment is a debt due to the Commonwealth by the individual.

(6) If:

- (a) an individual was eligible for the relevant payment because of subsection 118ZZB(3) and because of holding or having held a gold card; and
- (b) the individual knowingly made a false or misleading statement, or knowingly provided false information, that resulted (directly or indirectly) in the individual becoming the holder of the gold card; and
- (c) but for that statement or information, the relevant payment would not have been paid to the individual;

the amount of the relevant payment is a debt due to the Commonwealth by the individual.

- (7) The other provisions of this Act under which debts arise do not apply in relation to payments to which this section applies.
- (8) A debt that arises under this section is a ***recoverable amount*** within the meaning of subsection 205(8).

Part 2—Related amendments

Income Tax Assessment Act 1936

8 Subsection 159J(6) (after paragraph (ad) of the definition of separate net income)

Insert:

- (adaa) does not include 2006 one-off payment to older Australians under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986*; and
- (adab) does not include payments to older Australians under a scheme determined under Schedule 2 to the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006*; and

Income Tax Assessment Act 1997

9 Section 11-15 (table item headed “social security or like payments”)

Before:

one-off payment to carers (carer allowance related) or
one-off payment to carers (carer payment related) 52-10

insert:

2006 one-off payment to older Australians under the
Social Security Act 1991 52-10

payments under the scheme determined under item 1 of
Schedule 2 to the *Social Security and Veterans'
Entitlements Legislation Amendment (One-off
Payments to Increase Assistance for Older
Australians and Carers and Other Measures) Act
2006* 52-10

2006 one-off payment to older Australians under the
Veterans' Entitlements Act 1986..... 52-65

payments under the scheme determined under item 2 of
Schedule 2 to the *Social Security and Veterans'
Entitlements Legislation Amendment (One-off
Payments to Increase Assistance for Older
Australians and Carers and Other Measures) Act
2006* 52-65

10 After paragraph 52-10(1)(b)

Insert:

- (ba) 2006 one-off payment to older Australians; or
- (bb) payments under the scheme referred to in subsection (1CB);
or

11 After subsection 52-10(1C)

Insert:

- (1CA) Payments of 2006 one-off payment to older Australians under Part 2.2C of the *Social Security Act 1991* are exempt from income tax.
- (1CB) Payments to older Australians under the scheme determined under item 1 of Schedule 2 to the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006* are exempt from income tax.

12 Subsection 52-65(1)

Repeal the subsection (but not the note), substitute:

- (1) The table in this section tells you about the income tax treatment of veterans' affairs payments, other than:
 - (a) payments of pension bonus or DFISA bonus; or
 - (b) 2006 one-off payment to older Australians; or
 - (c) payments under the scheme referred to in subsection (1C).

13 After subsection 52-65(1A)

Insert:

- (1B) Payments of 2006 one-off payment to older Australians under Part VIID of the *Veterans' Entitlements Act 1986* are exempt from income tax.
-

(1C) Payments to older Australians under the scheme determined under item 2 of Schedule 2 to the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006* are exempt from income tax.

14 Section 52-75 (before table item 1)

Insert:

1A	2006 one-off payment to older Australians	Part VIID	Not applicable
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Social Security Act 1991

15 After paragraph 8(8)(ya)

Insert:

- (yb) 2006 one-off payment to older Australians under the Veterans' Entitlements Act;
- (yc) a payment under a scheme determined under Schedule 2 to the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006*;

Veterans' Entitlements Act 1986

16 After paragraph 5H(8)(zza)

Insert:

- (zzaa) 2006 one-off payment to older Australians under Part VIID;
- (zzab) a payment under a scheme determined under Schedule 2 to the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006*;

Schedule 2—Administrative schemes for 2006 one-off payments to older Australians

1 Administrative scheme for 2006 one-off payments to older Australians (social security)

- (1) Subject to this item, a Minister administering provisions of the *Social Security Act 1991* may, by legislative instrument, determine a scheme under which one-off payments may be made to older Australians in particular circumstances. The Minister may, by legislative instrument, vary or revoke the scheme.

Note: Because there is more than one Minister administering provisions of the *Social Security Act 1991*, there may be more than one scheme.

- (2) The circumstances in which the scheme provides for payments must be circumstances:
- (a) in which the Minister considers that Part 2.2C of the *Social Security Act 1991* does not produce appropriate results; and
 - (b) occurring in the financial year starting on 1 July 2005.
- (3) Without limiting the generality of subitem (1), the scheme may deal with the following:
- (a) the circumstances in which payments are to be made;
 - (b) the amount of the payments;
 - (c) what a person has to do to get a payment;
 - (d) debt recovery in circumstances similar to those provided for in section 1223ABAA of the *Social Security Act 1991*;
 - (e) administrative matters, such as determination of entitlement and how and when payments will be made.
- (4) Payments under the scheme are to be made out of the Consolidated Revenue Fund, which is appropriated accordingly.

2 Administrative scheme for 2006 one-off payments to older Australians (veterans)

- (1) Subject to this item, the Minister administering the *Veterans' Entitlements Act 1986* may, by legislative instrument, determine a scheme under which one-off payments may be made to older

Australians in particular circumstances. The Minister may, by legislative instrument, vary or revoke the scheme.

- (2) The circumstances in which the scheme provides for payments must be circumstances:
- (a) in which the Minister considers that Part VIID of the *Veterans' Entitlements Act 1986* does not produce appropriate results; and
 - (b) occurring in the financial year starting on 1 July 2005.
- (3) Without limiting the generality of subitem (1), the scheme may deal with the following:
- (a) the circumstances in which payments are to be made;
 - (b) the amount of the payments;
 - (c) what a person has to do to get a payment;
 - (d) debt recovery in circumstances similar to those provided for in section 118ZZF of the *Veterans' Entitlements Act 1986*;
 - (e) administrative matters, such as determination of entitlement and how and when payments will be made.
- (4) Payments under the scheme are to be made out of the Consolidated Revenue Fund, which is appropriated accordingly.

Schedule 3—2006 one-off payments to carers

Part 1—Main amendments

Social Security Act 1991

1 After Part 2.5C

Insert:

Part 2.5D—2006 one-off payment to carers eligible for carer payment

253 2006 one-off payment to carers (carer payment related)

A person (the *qualified person*) is qualified for a 2006 one-off payment to carers (carer payment related) if:

- (a) the person has been paid an instalment of carer payment in respect of a period that includes 9 May 2006; and
- (b) the person was paid that instalment because of a claim the person made on or before 9 May 2006.

254 Amount of the one-off payment

The amount of the one-off payment to the qualified person is \$1000.

Note: The amount is \$1000, regardless of the number of people for whom the qualified person provides care.

Part 2.5E—2006 one-off payment to carers eligible for wife pension

255 2006 one-off payment to carers (wife pension related)

A person (the *qualified person*) is qualified for a 2006 one-off payment to carers (wife pension related) if:

- (a) the person:

- (i) has been paid an instalment of wife pension in respect of a period that includes 9 May 2006; and
 - (ii) was paid that instalment because of a claim the person made on or before 9 May 2006; and
- (b) the following conditions are satisfied in relation to one or more instalments of carer allowance that have been paid to the person:
- (i) the instalment was in respect of a period that includes 9 May 2006;
 - (ii) the reason why that instalment covered 9 May 2006 was not only because of clause 16 or 17 of Schedule 2 to the Administration Act;
 - (iii) the person was paid that instalment because of a claim the person made on or before 9 May 2006.

256 Amount of the one-off payment

The amount of the one-off payment to the qualified person is \$1000.

Note: The amount is \$1000, regardless of the number of people for whom the qualified person provides care.

Part 2.5F—2006 one-off payment to carers eligible for partner service pension

257 2006 one-off payment to carers (partner service pension related)

A person (the *qualified person*) is qualified for a 2006 one-off payment to carers (partner service pension related) if:

- (a) the person:
 - (i) has been paid an instalment of partner service pension under Part III of the Veterans' Entitlements Act in respect of a period that includes 9 May 2006; and
 - (ii) was paid that instalment because of a claim the person made on or before 9 May 2006; and
- (b) the following conditions are satisfied in relation to one or more instalments of carer allowance that have been paid to the person:

- (i) the instalment was in respect of a period that includes 9 May 2006;
- (ii) the reason why that instalment covered 9 May 2006 was not only because of clause 16 or 17 of Schedule 2 to the Administration Act;
- (iii) the person was paid that instalment because of a claim the person made on or before 9 May 2006.

258 Amount of the one-off payment

The amount of the one-off payment to the qualified person is \$1000.

Note: The amount is \$1000, regardless of the number of people for whom the qualified person provides care.

Part 2.5G—2006 one-off payment to carers eligible for carer service pension

259 2006 one-off payment to carers (carer service pension related)

A person (the *qualified person*) is qualified for a 2006 one-off payment to carers (carer service pension related) if:

- (a) the person has been paid an instalment of carer service pension as a result of the operation of subclause 8(2) or (4) of Schedule 5 to the Veterans' Entitlements Act in respect of a period that includes 9 May 2006; and
- (b) the person was paid that instalment because of a claim the person made on or before 9 May 2006.

260 Amount of the one-off payment

The amount of the one-off payment to the qualified person is \$1000.

Note: The amount is \$1000, regardless of the number of people for whom the qualified person provides care.

2 After Part 2.19B

Insert:

Part 2.19C—2006 one-off payment to people eligible for carer allowance

992T 2006 one-off payment to carers (carer allowance related)

- (1) A person (the *qualified person*) is qualified for a 2006 one-off payment to carers (carer allowance related) if the following conditions are satisfied in relation to one or more instalments of carer allowance that have been paid to the person:
 - (a) the instalment was in respect of a period that includes 9 May 2006;
 - (b) the reason why that instalment covered 9 May 2006 was not only because of clause 16 or 17 of Schedule 2 to the Administration Act;
 - (c) the person was paid that instalment because of a claim the person made on or before 9 May 2006.
- (2) For the purposes of this Part, the instalment, or each instalment, in relation to which paragraphs (1)(a), (b) and (c) are satisfied is a *qualifying instalment*.

992U In respect of which care receivers is the payment payable?

- (1) Subject to subsection (2), each person to whose care a qualifying instalment relates is an *eligible care receiver* in relation to the qualified person.
- (2) If subsection 953(2) applied in relation to a qualifying instalment, the 2 disabled children to whom the instalment relates are to be treated as if they were a single *eligible care receiver* in relation to the qualified person.

992V Amount of the one-off payment

Add together the amounts applicable under this section for each eligible care receiver

- (1) The amount of the one-off payment to the qualified person is worked out by adding together the amounts applicable under this section for each eligible care receiver.

Amount is \$600 unless subsection (3) applies

- (2) Subject to subsection (3), the amount applicable for an eligible care receiver is \$600.

Reduced amount if instalment rate took account of a subsection 981(1) determination

- (3) If the rate at which a qualifying instalment was paid took account of a determination under subsection 981(1) of a particular share (being a percentage or proportion) in relation to an eligible care receiver, the amount applicable for the eligible care receiver is that share of \$600.

3 Certain claims that would otherwise be taken to have been made on or before 9 May 2006

For the purposes of the provisions inserted by items 1 and 2, the following are to be disregarded:

- (a) the effect of section 12 of the *Social Security (Administration) Act 1999*, so far as it relates to a determination under that section that is made after 9 May 2006;
- (b) the effect of section 15 of the *Social Security (Administration) Act 1999*, so far as it relates to the Secretary becoming satisfied of a matter, as mentioned in that section, after 9 May 2006.

4 At the end of subsection 1223ABA(1)

Add:

- ; or (f) 2006 one-off payment to carers (carer payment related); or
- (g) 2006 one-off payment to carers (wife pension related); or
- (h) 2006 one-off payment to carers (partner service pension related); or
- (i) 2006 one-off payment to carers (carer service pension related); or
- (j) 2006 one-off payment to carers (carer allowance related).

5 After subsection 1223ABA(3C)

Insert:

- (3CA) If the relevant payment is a payment of 2006 one-off payment to carers (carer payment related), a **relevant determination** is a determination made under Part 3 of the Administration Act because of which the instalment of carer payment referred to in section 253 of this Act was paid.
- (3CB) If the relevant payment is a payment of 2006 one-off payment to carers (wife pension related), a **relevant determination** is:
- (a) a determination made under Part 3 of the Administration Act because of which the instalment of wife pension referred to in section 255 of this Act was paid; or
 - (b) a determination made under Part 3 of the Administration Act because of which the, or an, instalment of carer allowance referred to in section 255 of this Act was paid.
- (3CC) If the relevant payment is a payment of 2006 one-off payment to carers (partner service pension related), a **relevant determination** is:
- (a) a determination made under the Veterans' Entitlements Act because of which the instalment of partner service pension referred to in section 257 of this Act was paid; or
 - (b) a determination made under Part 3 of the Administration Act because of which the, or an, instalment of carer allowance referred to in section 257 of this Act was paid.
- (3CD) If the relevant payment is a payment of 2006 one-off payment to carers (carer service pension related), a **relevant determination** is a determination made under the Veterans' Entitlements Act because of which the instalment of carer service pension referred to in section 259 of this Act was paid.
- (3CE) If the relevant payment is a payment of 2006 one-off payment to carers (carer allowance related), a **relevant determination** is a determination made under Part 3 of the Administration Act because of which the, or an, instalment of carer allowance referred to in section 992T of this Act was paid.

6 At the end of subsection 1223ABA(3D)

Add:

; or (c) 9 May 2006, if the relevant payment is a payment of:

- (i) 2006 one-off payment to carers (carer payment related);
or
- (ii) 2006 one-off payment to carers (wife pension related);
or
- (iii) 2006 one-off payment to carers (partner service pension related); or
- (iv) 2006 one-off payment to carers (carer service pension related); or
- (v) 2006 one-off payment to carers (carer allowance related).

Social Security (Administration) Act 1999

7 After section 12AB

Insert:

12AC 2006 one-off payments to carers

A claim is not required for:

- (a) 2006 one-off payment to carers (carer payment related); or
- (b) 2006 one-off payment to carers (wife pension related); or
- (c) 2006 one-off payment to carers (partner service pension related); or
- (d) 2006 one-off payment to carers (carer service pension related); or
- (e) 2006 one-off payment to carers (carer allowance related).

8 Subsection 47(1) (after paragraph (hd) of the definition of *lump sum benefit*)

Insert:

- (he) 2006 one-off payment to carers (carer payment related); or
- (hf) 2006 one-off payment to carers (wife pension related); or
- (hg) 2006 one-off payment to carers (partner service pension related); or
- (hh) 2006 one-off payment to carers (carer service pension related); or
- (hi) 2006 one-off payment to carers (carer allowance related); or

9 After section 47C

Insert:

47D Payment of 2006 one-off payments to carers

- (1) If an individual is entitled to a payment of:
 - (a) 2006 one-off payment to carers (carer payment related); or
 - (b) 2006 one-off payment to carers (wife pension related); or
 - (c) 2006 one-off payment to carers (partner service pension related); or
 - (d) 2006 one-off payment to carers (carer service pension related); or
 - (e) 2006 one-off payment to carers (carer allowance related);the Secretary must pay the payment to the individual in a single lump sum.
- (2) The lump sum must be paid:
 - (a) on the date that the Secretary considers to be the earliest date on which it is reasonably practicable for the payment to be made; and
 - (b) in such manner as the Secretary considers appropriate.

Part 2—Related amendments

Income Tax Assessment Act 1936

10 Subsection 159J(6) (subparagraph (ad)(vi) of the definition of *separate net income*)

Omit “and”.

11 Subsection 159J(6) (at the end of paragraph (ad) of the definition of *separate net income*)

Add:

- (vii) 2006 one-off payment to carers (carer payment related);
- (viii) 2006 one-off payment to carers (wife pension related);
- (ix) 2006 one-off payment to carers (partner service pension related);
- (x) 2006 one-off payment to carers (carer service pension related);
- (xi) 2006 one-off payment to carers (carer allowance related); and

12 Subsection 159J(6) (after paragraph (adb) of the definition of *separate net income*)

Insert:

- (adc) does not include payments to carers under the scheme determined under Schedule 4 to the *Social Security and Veterans’ Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006*; and

Income Tax Assessment Act 1997

13 Section 11-15 (table item headed “social security or like payments”)

Before:

pension bonus 52-10 and 52-65

insert:

2006 one-off payment to carers (carer payment related), 2006
one-off payment to carers (wife pension related), 2006 one-off
payment to carers (partner service pension related), 2006
one-off payment to carers (carer service pension related) or
2006 one-off payment to carers (carer allowance related) 52-10
payments under the scheme determined under Schedule 4 to
the *Social Security and Veterans' Entitlements Legislation
Amendment (One-off Payments to Increase Assistance for
Older Australians and Carers and Other Measures) Act 2006* .. 52-10

14 Paragraph 52-10(1)(h)

Repeal the paragraph, substitute:

- (h) 2006 one-off payment to carers (carer payment related); or
- (i) 2006 one-off payment to carers (wife pension related); or
- (j) 2006 one-off payment to carers (partner service pension related); or
- (k) 2006 one-off payment to carers (carer service pension related); or
- (l) 2006 one-off payment to carers (carer allowance related); or
- (m) payments under the schemes referred to in subsections (1E), (1F) and (1G).

15 At the end of subsection 52-10(1D)

Add:

- ; (f) 2006 one-off payment to carers (carer payment related) (see Part 2.5D of that Act);
- (g) 2006 one-off payment to carers (wife pension related) (see Part 2.5E of that Act);
- (h) 2006 one-off payment to carers (partner service pension related) (see Part 2.5F of that Act);
- (i) 2006 one-off payment to carers (carer service pension related) (see Part 2.5G of that Act); or
- (j) 2006 one-off payment to carers (carer allowance related) (see Part 2.19C of that Act).

16 After subsection 52-10(1F)

Insert:

- (1G) Payments to carers under the scheme determined under Schedule 4 to the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006* are exempt from income tax.

Social Security Act 1991

17 After paragraph 8(8)(jac)

Insert:

- (jad) a payment under the scheme determined under Schedule 4 to the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006*;

Veterans' Entitlements Act 1986

18 At the end of subsection 5H(8)

Add:

- ; (zxc) a payment under the scheme determined under Schedule 4 to the *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006*.

Schedule 4—Administrative scheme for 2006 one-off payments to carers

1 Administrative scheme for 2006 one-off payments to carers

- (1) Subject to this item, the Minister administering Part 2.5 of the *Social Security Act 1991* may, by legislative instrument, determine a scheme under which one-off payments may be made to carers in particular circumstances. The Minister may, by legislative instrument, vary or revoke the scheme.
- (2) The circumstances in which the scheme provides for payments must be circumstances:
 - (a) in which the Minister considers that Parts 2.5D, 2.5E, 2.5F, 2.5G and 2.19C of the *Social Security Act 1991* do not produce appropriate results; and
 - (b) occurring in the financial year starting on 1 July 2005.
- (3) Without limiting the generality of subitem (1), the scheme may deal with the following:
 - (a) the circumstances in which payments are to be made;
 - (b) the amount of the payments;
 - (c) what a person has to do to get a payment;
 - (d) debt recovery in circumstances similar to those provided for in section 1223ABA of the *Social Security Act 1991*;
 - (e) administrative matters, such as determination of entitlement and how and when payments will be made.
- (4) Payments under the scheme are to be made out of the Consolidated Revenue Fund, which is appropriated accordingly.

*[Minister's second reading speech made in—
House of Representatives on 10 May 2006
Senate on 11 May 2006]*

(57/06)

30 *Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments
to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006* No.
41, 2006