



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

No. 6, 2009

**An Act to make amendments consequential on the
enactment of the *Tax Bonus for Working
Australians Act (No. 2) 2009*, and for related
purposes**

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

Contents

| | | |
|---|-------------------|---|
| 1 | Short title..... | 2 |
| 2 | Commencement..... | 2 |
| 3 | Schedule(s)..... | 2 |

Schedule 1—Amendments

| | | |
|--|---|---|
| | | 3 |
| | <i>Income Tax Assessment Act 1936</i> | 3 |
| | <i>Income Tax Assessment Act 1997</i> | 3 |
| | <i>Social Security Act 1991</i> | 3 |
| | <i>Taxation Administration Act 1953</i> | 4 |
| | <i>Veterans' Entitlements Act 1986</i> | 4 |



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

No. 6, 2009

**An Act to make amendments consequential on the
enactment of the *Tax Bonus for Working
Australians Act (No. 2) 2009*, and for related
purposes**

[Assented to 18 February 2009]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Tax Bonus for Working Australians (Consequential Amendments) Act (No. 2) 2009*.

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 on which this Act receives the Royal Assent. | 18 February 2009 |
| 2. Schedule 1 | At the same time as the <i>Tax Bonus for Working Australians Act (No. 2) 2009</i> commences. | |

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

- (2) Column 3 of the table contains additional information that is not part of this Act. Information in this column may be added to or 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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Amendments

Income Tax Assessment Act 1936

1 Subsection 159J(6) (at the end of the definition of *separate net income*)

Add:

; and (d) does not include tax bonus paid in accordance with the *Tax Bonus for Working Australians Act (No. 2) 2009*.

Income Tax Assessment Act 1997

2 Section 11-55 (after table item headed “superannuation”)

Insert:

tax bonus

payments in accordance with the *Tax Bonus for Working Australians Act (No. 2) 2009* 59-45

3 At the end of Division 59

Add:

59-45 Tax bonus for the 2007-08 income year

A tax bonus paid in accordance with the *Tax Bonus for Working Australians Act (No. 2) 2009* is not assessable income and is not *exempt income.

Social Security Act 1991

4 After paragraph 8(8)(y)

Insert:

(yaa) a tax bonus (within the meaning of the *Tax Bonus for Working Australians Act (No. 2) 2009*);

Taxation Administration Act 1953

5 Subsection 8AAB(5) (after table item 18)

Insert:

18A 9

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

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

After “the *Product Grants and Benefits Administration Act 2000*”, insert
“, the *Tax Bonus for Working Australians Act (No. 2) 2009*”.

7 Subsection 250-10(2) in Schedule 1 (after table item 140)

Insert:

142 tax bonus
overpayments

subsection 8(3)

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

Veterans’ Entitlements Act 1986

8 After paragraph 5H(8)(zza)

Insert:

(zzaaa) a tax bonus (within the meaning of the *Tax Bonus for
Working Australians Act (No. 2) 2009*);

[*Minister’s second reading speech made in—
House of Representatives on 12 February 2009
Senate on 13 February 2009*]

(22/09)
