Social Services and Other Legislation Amendment Act 2014

No. 14, 2014

An Act to amend the law relating to family assistance, social security, veterans' entitlements, paid parental leave, child support, gambling and the National Disability Insurance Scheme, 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. 14, 2014

An Act to amend the law relating to family assistance, social security, veterans' entitlements, paid parental leave, child support, gambling and the National Disability Insurance Scheme, and for related purposes

[*Assented to 31 March 2014*]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Social Services and Other Legislation Amendment 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.	31 March 2014
2. Schedule 1	The day this Act receives the Royal Assent.	31 March 2014
3. Schedule 2	The 28th day after this Act receives the Royal Assent.	28 April 2014
3A. Schedule 3	1 May 2014.	1 May 2014
3B. Schedule 4	1 July 2014.	1 July 2014
5. Schedule 8	1 July 2014.	1 July 2014
5A. Schedule 9	The day this Act receives the Royal Assent.	31 March 2014
6. Schedule 10	1 July 2014.	1 July 2014
7. Schedule 11	1 January 2015.	1 January 2015
8. Schedule 12, Parts 1 to 4	The day after this Act receives the Royal Assent.	1 April 2014
9. Schedule 12, Part 5	The seventh day after this Act receives the Royal Assent.	7 April 2014
10. Schedule 12, Part 6	Immediately after the commencement of Parts 1 and 2 of Schedule 2A to the *Family Assistance and Other Legislation Amendment Act 2013*.	1 March 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Note: This table relates only to the provisions of this Act as originally enacted.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—Encouraging responsible gambling

Part 1—Amendments

National Gambling Reform Act 2012

1 Title

Repeal the title, substitute:

An Act in relation to measures to encourage responsible gambling, and for related purposes

2 Chapter 1 (heading)

Repeal the heading.

3 Section 1

Omit "*National Gambling Reform*", substitute "*Gambling Measures*".

4 Section 2 (note)

Repeal the note.

5 Section 3

Repeal the section.

6 Section 4

Repeal the section, substitute:

4 Object of this Act

The object of this Act is to recognise the Commonwealth's commitment to the development and implementation of measures to encourage responsible gambling by all gamblers, including voluntary pre-commitment on gaming machines.

7 Section 5

Repeal the section, substitute:

5 Definitions

In this Act:

Australian Institute of Family Studies means the Australian Institute of Family Studies established by Part XIVA of the *Family Law Act 1975*.

Director of the Australian Institute of Family Studies means the Director within the meaning of section 114A of the *Family Law Act 1975*.

gaming machine has the meaning given by section 6.

8 Subsection 6(1)

Omit "(1)".

9 Subsections 6(2) to (4)

Repeal the subsections.

10 Sections 7 to 12

Repeal the sections.

11 Part 2 of Chapter 1

Repeal the Part.

12 Chapter 2

Repeal the Chapter, substitute:

Part 2—Encouraging responsible gambling

19 Encouraging responsible gambling

(1) The Commonwealth recognises the importance of meaningful measures to encourage responsible gambling.

(2) The Commonwealth supports voluntary pre-commitment on gaming machines.

(3) Voluntary pre-commitment allows a player of a gaming machine to set a limit on the amount that the player is prepared to lose from

playing gaming machines, and helps the player keep to the limit. The player chooses whether to set a limit.

20 Developing and implementing voluntary pre-commitment measure

(1) The Commonwealth will work with Governments of the States and Territories, the gaming industry, academics and the community sector:

(a) to develop and implement a voluntary pre-commitment scheme on gaming machines; and

(b) to develop a realistic timetable for implementing this measure.

(2) The Commonwealth will work with Governments of the States and Territories and the gaming industry:

(a) to ensure that all gaming machines are capable of supporting a venue-based voluntary pre-commitment scheme; and

(aa) to ensure that a venue-based voluntary pre-commitment scheme operating in a State or Territory is capable of connecting to a State or Territory wide voluntary pre-commitment scheme that operates within the State or Territory; and

(b) to develop a realistic timetable for implementing these capabilities.

21 Administration of voluntary pre-commitment measure

The Commonwealth will work with Governments of the States and Territories on the most appropriate way of administering the voluntary pre-commitment measure referred to in subsection 20(1).

13 Chapters 3 to 8

Repeal the Chapters.

14 Chapter 9 (heading)

Repeal the heading.

15 Part 1 of Chapter 9

Repeal the Part.

16 Part 2 of Chapter 9 (heading)

Repeal the heading, substitute:

Part 3—Research and other provisions

17 Division 1 of Part 2 of Chapter 9 (heading)

Repeal the heading.

18 Sections 193 to 195

Repeal the sections.

19 Subsection 196(2)

Repeal the subsection.

20 Division 2 of Part 2 of Chapter 9 (heading)

Repeal the heading.

21 Sections 198 to 200

Repeal the sections, substitute:

198 Act does not create legally enforceable obligations etc.

This Act (other than sections 196 and 197) does not create rights or duties that are legally enforceable in judicial or other proceedings.

22 Subsection 201(1)

Omit “(1)”.

23 Subsection 201(2)

Repeal the subsection.

Part 2—Repeal of Acts

National Gambling Reform (Related Matters) Act (No. 1) 2012

24 The whole of the Act

Repeal the Act.

National Gambling Reform (Related Matters) Act (No. 2) 2012

25 The whole of the Act

Repeal the Act.

Schedule 2—Continuing income management as part of Cape York welfare reform

Social Security (Administration) Act 1999

1 Paragraphs 123UF(1)(g) and (2)(h)

Omit “1 January 2014”, substitute “1 January 2016”.

Schedule 3—Family tax benefit and eligibility rules

A New Tax System (Family Assistance) Act 1999

1 Subsection 3(1) (definition of *exempt from the FTB activity test*)

Repeal the definition.

2 Subsection 3(1) (definition of *satisfies the FTB activity test*)

Repeal the definition.

3 Section 17B

Repeal the section.

4 Paragraph 22(3)(e)

Repeal the paragraph, substitute:

(e) the individual is a senior secondary school child.

5 Subsection 22A(1)

Omit "(1)".

6 Subsection 22A(1) (cell at table item 1, column headed "then the individual cannot be an FTB child of the adult if:")

Repeal the cell, substitute:

the adult is the individual's partner, or would be if the individual were over the age of consent applicable in the State or Territory in which the individual lives.

7 Subsection 22A(1) (paragraph (a) of the cell at table item 2, column headed "then the individual cannot be an FTB child of the adult if:")

Repeal the paragraph.

8 Subsections 22A(1A) and (2)

Repeal the subsections.

9 Subparagraph 22B(1)(b)(ii)

Repeal the subparagraph, substitute:

(ii) subsection (2) applies in relation to the individual.

10 Subsection 22B(2)

Repeal the subsection, substitute:

Exemption from full-time study requirement

(2) This subsection applies in relation to the individual if:

(a) there is no locally accessible approved course of education or study (including any such course available by distance education); or

(b) where there is such a course:

(i) there is no place available on the course for the individual; or

(ii) the individual is not qualified to undertake the course; or

(iii) the individual lacks capacity to undertake the course because the individual has a physical, psychiatric or intellectual disability or a learning disability such as attention deficit disorder; or

(c) in the Secretary's opinion, special circumstances exist that make it unreasonable to require the individual to undertake an approved course of education or study.

Determination of full-time study hours

(2A) For the purposes of subparagraph (1)(b)(i) or (ia), if the Secretary determines that it is appropriate to do so having regard to an individual's circumstances, the Secretary may determine that the normal amount of full-time study for the individual in respect of a course is to be a number of hours per week specified in the determination, averaged over the duration of the period for which the individual is enrolled in the course.

11 Before subsection 22B(3)

Insert:

Continued status of senior secondary school child

12 Before subsection 22B(4)

Insert:

Interpretation

13 Paragraph 31(3)(a)

Omit "18 and was a senior secondary school child", substitute "16".

14 Paragraphs 31(3)(b) and (c)

Repeal the paragraphs, substitute:

(b) if the child had not turned 16 when the child died—any day on which the child would have been aged 16, and on which the Secretary is satisfied the child would not have been a senior secondary school child, if the child had not died.

15 Subparagraphs 34(1)(a)(ii) and (iii)

Repeal the subparagraphs, substitute:

(ii) has turned 16 and is a senior secondary school child; and

16 Subsection 35(1) (table item 1)

Repeal the item.

17 Subsection 35(1) (cell at table item 2, column headed "then the approved care organisation is not eligible for family tax benefit in respect of the individual if:")

Repeal the cell, substitute:

the individual, or someone on behalf of the individual, is, at the particular time, receiving payments under a prescribed educational scheme.

18 Subsections 35(2A) and (3)

Repeal the subsections.

19 Paragraph 57GE(3)(a)

Omit "18 and was a senior secondary school child", substitute "16".

20 Paragraphs 57GE(3)(b) and (c)

Repeal the paragraphs, substitute:

(b) if the child had not turned 16 when the child died—any day on which the child would have been aged 16, and on which the Secretary is satisfied the child would not have been a senior secondary school child, if the child had not died.

21 Paragraph 65(2)(a)

Omit "18 and was a senior secondary school child", substitute "16".

22 Paragraphs 65(2)(b) and (c)

Repeal the paragraphs, substitute:

(b) where the child had not turned 16 when the child died—the child would have been aged 16, and the Secretary is satisfied the child would not have been a senior secondary school child, on that day if the child had not died.

23 Clause 7 of Schedule 1 (table item 2)

Omit ", but is under 16,".

24 Clause 7 of Schedule 1 (table items 3 and 4)

Repeal the items.

25 Subclause 38AA(1) of Schedule 1 (table item 2)

Omit ", but is under 16,".

26 Subclause 38AA(1) of Schedule 1 (table items 3 and 4)

Repeal the items.

27 Subclause 38B(3) of Schedule 1

Repeal the subclause, substitute:

(3) A regular care child of an individual is a ***rent assistance child*** of the individual if the regular care child is not an absent overseas regular care child.

28 Clause 2 of Schedule 4 (table item 14A)

Repeal the item.

29 Subclause 3(1) of Schedule 4 (table item 14A)

Repeal the item.

30 Subclause 3(4) of Schedule 4

Repeal the subclause.

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

31 Subsection 29(2B)

Omit "satisfies or is exempt from the FTB activity test", substitute "is a senior secondary school child".

32 Paragraph 32J(1)(b)

Omit "(other than an FTB child, or regular care child, of the first individual)".

33 Sections 32K and 32L

Repeal the sections.

34 Subparagraph 32P(1)(c)(ii)

Omit "period; and", substitute "period.".

35 Paragraph 32P(1)(d)

Repeal the paragraph.

36 Application and saving provisions

(1) The amendments made by items 3 to 18 and 21 to 27 apply for the purposes of working out eligibility for family tax benefit, and how much family tax benefit is payable, for a day that is on or after 1 May 2014.

(2) The amendments made by items 3 to 12 and 19 and 20 apply for the purposes of working out eligibility for single income family

supplement, and how much single income family supplement is payable, for a day that is on or after 1 May 2014.

(3) The amendments made by items 3 to 12 apply for the purposes of working out eligibility for child care benefit, and how much child care benefit is payable, in respect of care provided to a child by an approved child care service or a registered carer on or after 1 May 2014.

(4) The amendments made by items 3 to 12 apply for the purposes of working out qualification for a double orphan pension under Part 2.20 of the *Social Security Act 1991* for a day that is on or after 1 May 2014.

(5) Despite the amendment made by item 31, subsection 29(2B) of the *A New Tax System (Family Assistance) (Administration) Act 1999*, as in force immediately before the commencement of that item, continues to apply on and after that commencement in relation to a day occurring before 1 May 2014.

(6) Despite the amendments made by items 32 to 35, sections 32J, 32K, 32L and 32P of the *A New Tax System (Family Assistance) (Administration) Act 1999*, as in force immediately before the commencement of those items, continue to apply on and after that commencement in relation to a same-rate benefit period to the extent that it occurs before 1 May 2014.

Schedule 4—Period of Australian working life residence

Social Security Act 1991

1 Subpoint 1221-C1 (heading)

Repeal the heading, substitute:

Residence factor (period of Australian working life residence 35 years or more)

2 Subpoint 1221-C1

Omit "300 months (25 years)", substitute "420 months (35 years)".

3 Subpoint 1221-C2 (heading)

Repeal the heading, substitute:

Residence factor (period of Australian working life residence under 35 years)

4 Subpoint 1221-C2

Omit "300 months (25 years)", substitute "420 months (35 years)".

5 Subpoint 1221-C2 (formula)

Repeal the formula, substitute:

$$\frac{\text{Person's period of Australian working life residence}}{420}$$

6 Application of amendments

(1) Subject to this item, the amendments made by items 1 to 5 apply in relation to periods of absence from Australia starting on or after 1 July 2014.

Presence in Australia immediately before 1 July 2014

(2) If:

(a) immediately before 1 July 2014 a person was receiving a pension referred to in section 1220A, 1220B or 1221 of the *Social Security Act 1991*; and

(b) immediately before 1 July 2014 the person was in Australia but was not residing in Australia; and

(c) the person leaves Australia on a day (the ***departure day***) that is before the end of the period of 26 weeks beginning on 1 July 2014; and

(d) on the departure day the person is receiving that pension;

then, subject to subitem (5), the amendments made by items 1 to 5 do not apply in relation to the person's period of absence from Australia starting on the departure day.

(3) If:

(a) because of subitem (2), the amendments made by items 1 to 5 did not apply in relation to the person's period of absence from Australia starting on the departure day; and

(b) after the departure day the person returns to Australia; and

(c) immediately before returning to Australia the person is receiving that pension; and

(d) the person leaves Australia on a day (the ***relevant day***) that is before the end of the period of 26 weeks beginning on the day the person returned to Australia; and

(e) on the relevant day the person is receiving that pension;

then, subject to subitem (5), the amendments made by items 1 to 5 do not apply in relation to the person's period of absence from Australia starting on the relevant day.

Presence outside Australia immediately before 1 July 2014

(4) If:

(a) immediately before 1 July 2014 a person was outside Australia and was receiving a pension referred to in section 1220A, 1220B or 1221 of the *Social Security Act 1991*; and

(b) on or after 1 July 2014 the person returns to Australia; and

(c) immediately before returning to Australia the person is receiving that pension; and

(d) the person leaves Australia on a day (the ***departure day***) that is before the end of the period of 26 weeks beginning on the day the person returned to Australia; and

(e) on the departure day the person is receiving that pension;

then, subject to subitem (5), the amendments made by items 1 to 5 do not apply in relation to the person's period of absence from Australia starting on the departure day.

General rule

(5) If none of subitems (2) to (4) have the effect that the amendments made by items 1 to 5 do not apply in relation to a person's period of absence from Australia starting on or after 1 July 2014, then, despite subitems (2) to (4), the amendments made by items 1 to 5 apply in relation to any other period of absence from Australia of the person starting on or after that day.

Social Security (International Agreements) Act 1999

7 Section 16

Omit "to 22", substitute "and 21".

8 Sections 18, 19, 20 and 22

Repeal the sections.

9 Section 23 (heading)

Repeal the heading, substitute:

23 Residence factor: Australian working life residence of 35 years or more

10 Section 23

Omit "300 months (25 years)", substitute "420 months (35 years)".

11 Section 24 (heading)

Repeal the heading, substitute:

24 Residence factor: Australian working life residence of less than 35 years

12 Section 24

Omit “300 months (25 years)”, substitute “420 months (35 years)”.

13 Section 24 (formula)

Repeal the formula, substitute:

$$\frac{\text{Person's period of Australian working life residence}}{420}$$

14 Application of amendments

Periods of absence from Australia

(1) Subject to this item, the amendments made by items 7 to 13 apply in relation to periods of absence from Australia starting on or after 1 July 2014.

(2) If:

(a) immediately before 1 July 2014 a person was receiving a social security payment under a scheduled international social security agreement; and

(b) immediately before 1 July 2014 the person was in Australia but was not residing in Australia; and

(c) the person leaves Australia on a day (the ***departure day***) that is before the end of the period of 26 weeks beginning on 1 July 2014; and

(d) on the departure day the person is receiving that payment;

then, subject to subitems (5) and (6), the amendments made by items 7 to 13 do not apply in relation to the person’s period of absence from Australia starting on the departure day.

(3) If:

(a) because of subitem (2), the amendments made by items 7 to 13 did not apply in relation to the person’s period of absence from Australia starting on the departure day; and

(b) after the departure day the person returns to Australia; and

(c) immediately before returning to Australia the person is receiving that payment; and

(d) the person leaves Australia on a day (the ***relevant day***) that is before the end of the period of 26 weeks beginning on the day the person returned to Australia; and

(e) on the relevant day the person is receiving that payment;

then, subject to subitems (5) and (6), the amendments made by items 7 to 13 do not apply in relation to the person's period of absence from Australia starting on the relevant day.

(4) If:

(a) immediately before 1 July 2014 a person was outside Australia and was receiving a social security payment under a scheduled international social security agreement at a rate worked out under Part 3 of the *Social Security (International Agreements) Act 1999*; and

(b) on or after 1 July 2014 the person returns to Australia; and

(c) immediately before returning to Australia the person is receiving that payment at that rate; and

(d) the person leaves Australia on a day (the ***departure day***) that is before the end of the period of 26 weeks beginning on the day the person returned to Australia; and

(e) on the departure day the person is receiving that payment (regardless of how the rate of that payment is being worked out);

then, subject to subitems (5) and (6), the amendments made by items 7 to 13 do not apply in relation to the person's period of absence from Australia starting on the departure day.

(5) If none of subitems (2) to (4) have the effect that the amendments made by items 7 to 13 do not apply in relation to a person's period of absence from Australia starting on or after 1 July 2014, then, despite subitems (2) to (4), the amendments made by items 7 to 13 apply in relation to any other period of absence from Australia of the person starting on or after that day.

Existing recipients of wife pension or carer payment

(6) If:

(a) immediately before 1 July 2014 a person was receiving a wife pension or a carer payment under a scheduled international social security agreement; and

(b) immediately before 1 July 2014 the person's period of Australian working life residence exceeded the period of Australian working life residence of:

(i) if the person was receiving a wife pension—the person's partner; or

(ii) if the person was receiving a carer payment—the person for whom the person was providing care;

then the amendments made by items 7 and 8 apply in relation to working out the rate of that wife pension or carer payment on or after 1 July 2014.

New recipients of social security payments

(7) If:

(a) a person is outside Australia on or after 1 July 2014 (regardless of when the absence began); and

(b) the person's start day, in relation to a social security payment under a scheduled international social security agreement, is on or after 1 July 2014;

then the amendments made by items 7 to 13 apply in relation to working out the rate of that payment.

Schedule 8—Pension bonus scheme

Social Security Act 1991

1 Section 92A

Omit:

> • A person who wants to get a pension bonus must ***register*** as a ***member of the pension bonus scheme***.

substitute:

> • A person who wants to get a pension bonus must ***register*** as a ***member of the pension bonus scheme***. An application for registration cannot be made on or after 1 July 2014.

2 Section 92D

Before "A", insert "(1)".

3 At the end of section 92D

Add:

(2) However, a person cannot make an application on or after 1 July 2014.

4 Subsections 92H(1) and (2) (notes)

Repeal the notes.

5 Subsections 92H(3) to (7)

Repeal the subsections.

6 Saving provision

Despite the amendments made by this Schedule, if:

(a) before the commencement of this item, an application under section 92D of the *Social Security Act 1991* was lodged; and

(b) the application was lodged during an extended period referred to in subsection 92H(3) of that Act;

then that subsection, as in force immediately before the commencement of this item, continues to apply on and after that commencement in relation to that application.

Veterans' Entitlements Act 1986

7 Section 45T

Omit:

> • A person who wants to get a pension bonus must ***register*** as a ***member of the pension bonus scheme***.

substitute:

> • A person who wants to get a pension bonus must ***register*** as a ***member of the pension bonus scheme***. An application for registration cannot be made on or after 1 July 2014.

8 Section 45TD

Before "A", insert "(1)".

9 At the end of section 45TD

Add:

(2) However, a person cannot make an application on or after 1 July 2014.

10 Subsections 45TH(1) and (2) (notes)

Repeal the notes.

11 Subsections 45TH(3) to (7)

Repeal the subsections.

12 Saving provision

Despite the amendments made by this Schedule, if:

(a) before the commencement of this item, an application under section 45TD of the *Veterans' Entitlements Act 1986* was lodged; and

(b) the application was lodged during an extended period referred to in subsection 45TH(3) of that Act;

then that subsection, as in force immediately before the commencement of this item, continues to apply on and after that commencement in relation to that application.

Schedule 9—Indexation

A New Tax System (Family Assistance) Act 1999

6 Subclause 3(7) of Schedule 4 (heading)

Repeal the heading, substitute:

No indexation of certain income limits for certain years

7 Subclause 3(7) of Schedule 4

Omit "and 1 July 2013", substitute ", 1 July 2013, 1 July 2014, 1 July 2015 and 1 July 2016".

8 Subclause 3(8) of Schedule 4 (heading)

Repeal the heading, substitute:

No indexation of FTB gross supplement amount (A) and (B) for certain years

9 Subclause 3(8) of Schedule 4

Omit "and 1 July 2013", substitute ", 1 July 2013, 1 July 2014, 1 July 2015 and 1 July 2016".

Paid Parental Leave Act 2010

11 Section 30

Omit "30 June 2014", substitute "30 June 2017".

12 Paragraph 41(a)

Omit "1 July 2014", substitute "1 July 2017".

13 Subsection 42(1)

Omit "1 July 2014", substitute "1 July 2017".

14 Section 115CA

Omit "30 June 2014", substitute "30 June 2017".

Schedule 10—Reduction of period for temporary absence from Australia

A New Tax System (Family Assistance) Act 1999

1 Subsection 24(1)

Omit “3 years” (wherever occurring), substitute “56 weeks”.

2 Paragraph 24(2)(a)

Omit “3 years”, substitute “56 weeks”.

3 Subsection 24(4)

Omit “3 years”, substitute “56 weeks”.

4 Paragraph 24(5)(a)

Omit “3 years”, substitute “56 weeks”.

5 At the end of section 24

Add:

Extension of 56 week period in certain circumstances

(7) The Secretary may extend the 56 week period (the ***initial period***) referred to in subsection (1), (2), (4) or (5), to a period of no more than 3 years, if the Secretary is satisfied that the child mentioned in subsection (1) or (2), or the individual mentioned in subsection (4) or (5), (in each case, the ***person***) is unable to return to Australia within the initial period because of any of the following events:

(a) a serious accident involving the person or a family member of the person;

(b) a serious illness of the person or a family member of the person;

(c) the hospitalisation of the person or a family member of the person;

(d) the death of a family member of the person;

(e) the person’s involvement in custody proceedings in the country in which the person is located;

(f) a legal requirement for the person to remain outside Australia in connection with criminal proceedings (other than criminal proceedings in respect of a crime alleged to have been committed by the person);

(g) robbery or serious crime committed against the person or a family member of the person;

(h) a natural disaster in the country in which the person is located;

(i) political or social unrest in the country in which the person is located;

(j) industrial action in the country in which the person is located;

(k) a war in the country in which the person is located.

(8) The Secretary must not extend the initial period under subsection (7) unless:

(a) the event occurred or began during the initial period; and

(b) if the event is political or social unrest, industrial action or war—the person is not willingly involved in, or willingly participating in the event.

(9) The Secretary may extend the 56 week period referred to in subsection (1), (2), (4) or (5), to a period of no more than 3 years, if the Secretary is satisfied that, under the Medical Treatment Overseas Program administered by the Minister who administers the *National Health Act 1953*, financial assistance is payable in respect of the absence from Australia of the child mentioned in subsection (1) or (2) or the individual mentioned in subsection (4) or (5).

(10) The Secretary may extend the 56 week period referred to in subsection (4) or (5), to a period of no more than 3 years, if the Secretary is satisfied that the individual mentioned in the subsection is unable to return to Australia within the 56 week period because the individual is:

(a) deployed outside Australia as a member of the Defence Force, under conditions specified in a determination made under the *Defence Act 1903* that relates to such deployment; or

(b) deployed outside Australia, for the purpose of capacity-building or peacekeeping functions, as:

(i) a member or a special member of the Australian Federal Police; or

(ii) a protective service officer within the meaning of the *Australian Federal Police Act 1979*.

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

6 Paragraph 30A(1)(c)

Omit "3 years", substitute "56 weeks".

7 Paragraph 30B(1)(c)

Omit "3 years", substitute "56 weeks".

8 Application provision

The amendments made by items 1 to 7 apply in relation to an individual's eligibility for family tax benefit on and from 1 July 2014. For this purpose, it does not matter whether an absence from Australia began before, on or after 1 July 2014.

Paid Parental Leave Act 2010

9 Paragraph 46(1)(b)

Omit "3 years", substitute "56 weeks".

10 Subsection 46(2) (heading)

Repeal the heading, substitute:

Effect of a person's return to Australia within 56 weeks

11 Paragraph 46(2)(a)

Omit "3 years", substitute "56 weeks".

12 Subsection 46(3) (heading)

Repeal the heading, substitute:

Effect of a person's return to Australia after 56 weeks

13 At the end of section 46

Add:

Extension of 56 week period for Australian Defence Force and Australian Federal Police deployments

(4) The Secretary may extend the 56 week period referred to in subsection (1) or (2), to a period of no more than 3 years, if the Secretary is satisfied that the person is unable to return to Australia within the 56 week period because the person is:

(a) deployed outside Australia as a defence force member, under conditions specified in a determination made under the *Defence Act 1903* that relates to such deployment; or

(b) deployed outside Australia, for the purpose of capacity-building or peacekeeping functions, as:

(i) a member or a special member of the Australian Federal Police; or

(ii) a protective service officer within the meaning of the *Australian Federal Police Act 1979*.

Extension of 56 week period for events or circumstances prescribed in the PPL rules

(5) The Secretary may extend the 56 week period referred to in subsection (1) or (2), to a period of no more than 3 years, if the Secretary is satisfied that:

(a) the person is unable to return to Australia within the 56 week period because of an event prescribed by the PPL rules; or

(b) a circumstance prescribed by the PPL rules applies.

14 Application provision

(1) The amendments made by items 9 to 13 apply in relation to a person's eligibility for parental leave pay and dad and partner pay for a child born on or after 1 July 2014. For this purpose, it does not matter whether an absence from Australia began before, on or after 1 July 2014.

(2) The following provisions of the *Paid Parental Leave Act 2010* apply in relation to this item as if this item were a provision of that Act:

(a) section 275 (which deals with how that Act applies to an adopted child);
(b) section 276 (which deals with how that Act applies to claims made in exceptional circumstances);
(c) section 277A (which deals with how that Act applies to claims for dad and partner pay made in prescribed circumstances).

Schedule 11—Extending the deeming rules to account-based income streams

Part 1—Amendments

Social Security Act 1991

1 Subsection 8(1) (note 1 at the end of the definition of *income*)

Omit "sections 1076-1084 (deemed income from financial assets), sections 1095 to 1099DAA (income from income streams)", substitute "Division 1B of Part 3.10 (income from financial assets (including income streams (short term) and certain income streams (long term)), Division 1C of Part 3.10 (income from income streams not covered by Division 1B of Part 3.10)".

2 Subsection 8(1) (note 3 at the end of the definition of *ordinary income*)

Omit "sections 1076-1084 (deemed income from financial assets) and sections 1095-1099DAA (income from income streams)", substitute "Division 1B of Part 3.10 (income from financial assets (including income streams (short term) and certain income streams (long term)) and Division 1C of Part 3.10 (income from income streams not covered by Division 1B of Part 3.10)".

3 Subsection 9(1) (at the end of paragraph (h) of the definition of *financial investment*)

Add "or".

4 Subsection 9(1) (after paragraph (h) of the definition of *financial investment*)

Insert:

(i) an asset-tested income stream (long term) that is an account-based pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*; or

(j) an asset-tested income stream (long term) that is an annuity (within the meaning of the *Superannuation Industry (Supervision) Act 1993*) provided under a contract that meets

the requirements determined in an instrument under subsection (1EA);

5 Subsection 9(1C) (notes 4 and 5)

Repeal the notes.

6 After subsection 9(1E)

Insert:

(1EA) The Minister may, by legislative instrument, determine requirements for the purposes of paragraph (j) of the definition of ***financial investment*** in subsection (1).

7 Point 1064-E1 (note 2)

Omit "deemed income from financial assets (sections 1076 to 1084)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 1B of Part 3.10)".

8 Point 1064-E1 (note 2)

Omit "income from income streams (sections 1095 to 1099DAA)", substitute "income from income streams not covered by Division 1B of Part 3.10 (Division 1C of Part 3.10)".

9 Point 1066-E1 (note 2)

Omit "deemed income from financial assets (sections 1076 to 1084)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 1B of Part 3.10)".

10 Point 1066-E1 (note 2)

Omit "income from income streams (sections 1095 to 1099DAA)", substitute "income from income streams not covered by Division 1B of Part 3.10 (Division 1C of Part 3.10)".

11 Point 1066A-F1 (note 2)

Omit "deemed income from financial assets (sections 1076 to 1084)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 1B of Part 3.10)".

12 Point 1066A-F1 (note 2)

Omit "income from income streams (sections 1095 to 1099DAA)", substitute "income from income streams not covered by Division 1B of Part 3.10 (Division 1C of Part 3.10)".

13 Point 1067G-H1 (paragraph (c) of note 2)

Omit "deemed income from financial assets (sections 1076 to 1084A)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 1B of Part 3.10)".

14 Point 1067G-H1 (paragraph (d) of note 2)

Omit "income streams (sections 1095 to 1099DAA)", substitute "income from income streams not covered by Division 1B of Part 3.10 (Division 1C of Part 3.10)".

15 Point 1067L-D1 (paragraph (c) of note 2)

Omit "deemed income from financial assets (sections 1076 to 1084A)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 1B of Part 3.10)".

16 Point 1067L-D1 (paragraph (d) of note 2)

Omit "income from income streams (sections 1096 to 1099DAA)", substitute "income from income streams not covered by Division 1B of Part 3.10 (Division 1C of Part 3.10)".

17 Point 1068-G1 (note 3)

Omit "deemed income from financial assets (sections 1076 to 1084)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 1B of Part 3.10)".

18 Point 1068-G1 (note 3)

Omit "income from income streams (sections 1095 to 1099DAA)", substitute "income from income streams not covered by Division 1B of Part 3.10 (Division 1C of Part 3.10)".

19 Point 1068A-E1 (paragraph (c) of note 2)

Omit "deemed income from financial assets (sections 1076 to 1084)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 1B of Part 3.10)".

20 Point 1068A-E1 (paragraph (d) of note 2)

Omit "income from income streams (sections 1095 to 1099DAA)", substitute "income from income streams not covered by Division 1B of Part 3.10 (Division 1C of Part 3.10)".

21 Point 1068B-D1 (paragraph (c) of note 3)

Omit "deemed income from financial assets (sections 1076 to 1084)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 1B of Part 3.10)".

22 Point 1068B-D1 (paragraph (d) of note 3)

Omit "income from income streams (sections 1095 to 1099DAA)", substitute "income from income streams not covered by Division 1B of Part 3.10 (Division 1C of Part 3.10)".

23 Section 1072 (note 2)

Omit "sections 1076 to 1084 (deemed income from financial assets) and sections 1095 to 1099DAA (income from income streams)", substitute "Division 1B (income from financial assets (including income streams (short term) and certain income streams (long term)) and Division 1C (income from income streams not covered by Division 1B)".

24 Division 1B of Part 3.10 (heading)

Repeal the heading, substitute:

Division 1B—Income from financial assets (including income streams (short term) and certain income streams (long term))

25 Division 1C of Part 3.10 (heading)

Repeal the heading, substitute:

Division 1C—Income from income streams not covered by Division 1B

26 Section 1097A

Before "This", insert "(1)".

27 At the end of section 1097A

Add:

(2) However, this Subdivision does not apply to:

(a) an asset-tested income stream (long term) that is an account-based pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*; or

(b) an asset-tested income stream (long term) that is an annuity (within the meaning of the *Superannuation Industry (Supervision) Act 1993*) provided under a contract that meets the requirements determined in an instrument under subsection 9(1EA) of this Act.

Note 1: For treatment of an income stream mentioned in subsection (2), see Division 1B.

Note 2: Part 2 of Schedule 11 to the *Social Services and Other Legislation Amendment Act 2014* preserves the rules in this Subdivision for a certain kind of income stream that was being provided to a person immediately before 1 January 2015 where the person was receiving an income support payment immediately before that day provided that, since that day, that income stream has been provided to the person and the person has been continuously receiving an income support payment.

28 Paragraph 1099DAA(1)(b)

Repeal the paragraph, substitute:

(b) the income stream is an allocated pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*; and

29 Section 1099DA

Before "This", insert "(1)".

30 At the end of section 1099DA

Add:

(2) However, this Subdivision does not apply to:

(a) an asset-tested income stream (long term) that is an account-based pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*; or

(b) an asset-tested income stream (long term) that is an annuity (within the meaning of the *Superannuation Industry (Supervision) Act 1993*) provided under a contract that meets the requirements determined in an instrument under subsection 9(1EA) of this Act.

Note 1: For treatment of an income stream mentioned in subsection (2), see Division 1B.

Note 2: Part 2 of Schedule 11 to the *Social Services and Other Legislation Amendment Act 2014* preserves the rules in this Subdivision for a certain kind of income stream that was being provided to a person immediately before 1 January 2015 where the person was receiving an income support payment immediately before that day provided that, since that day, that income stream has been provided to the person and the person has been continuously receiving an income support payment.

31 Subsections 1099G(2) and 1099L(2)

Omit "(Deemed income from financial assets)", substitute "(income from financial assets (including income streams (short term) and certain income streams (long term))".

Veterans' Entitlements Act 1986

32 Subsection 5H(1) (note 1 at the end of the definition of *income*)

Omit "sections 46D to 46L (deemed income from financial assets) and sections 46Q to 46YA (income from income streams)", substitute "Division 3 of Part IIIB (income from financial assets (including income streams (short term) and certain income streams (long term)) and Division 4 of Part IIIB (income from income streams not covered by Division 3 of Part IIIB)".

33 Subsection 5H(1) (note 3 at the end of the definition of *ordinary income*)

Omit "sections 46D to 46L (deemed income from financial assets) and sections 46Q to 46YA (income from income streams)", substitute "Division 3 of Part IIIB (income from financial assets (including income streams (short term) and certain income streams (long term)) and Division 4 of Part IIIB (income from income streams not covered by Division 3 of Part IIIB)".

34 Subsection 5J(1) (at the end of paragraph (h) of the definition of *financial investment*)

Add "or".

35 Subsection 5J(1) (after paragraph (h) of the definition of *financial investment*)

Insert:

(i) an asset-tested income stream (long term) that is an account-based pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*; or

(j) an asset-tested income stream (long term) that is an annuity (within the meaning of the *Superannuation Industry (Supervision) Act 1993*) provided under a contract that meets the requirements determined in an instrument under subsection (1G);

36 Subsection 5J(1C) (notes 4 and 5)

Repeal the notes.

37 After subsection 5J(1F)

Insert:

(1G) The Minister may, by legislative instrument, determine requirements for the purposes of paragraph (j) of the definition of ***financial investment*** in subsection (1).

38 Section 46 (note 2)

Omit "sections 46D to 46L (deemed income from financial assets) and sections 46Q to 46YA (income from income streams)", substitute "Division 3 (income from financial assets (including income streams (short term) and certain income streams (long term)) and Division 4 (income from income streams not covered by Division 3)".

39 Division 3 of Part IIIB (heading)

Repeal the heading, substitute:

Division 3—Income from financial assets (including income streams (short term) and certain income streams (long term))

40 Division 4 of Part IIIB (heading)

Repeal the heading, substitute:

Division 4—Income from income streams not covered by Division 3

41 Section 46SA

Before "This", insert "(1)".

42 At the end of section 46SA

Add:

(2) However, this Subdivision does not apply to:

(a) an asset-tested income stream (long term) that is an account-based pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*; or

(b) an asset-tested income stream (long term) that is an annuity (within the meaning of the *Superannuation Industry (Supervision) Act 1993*) provided under a contract that meets the requirements determined in an instrument under subsection 5J(1G) of this Act.

Note 1: For treatment of an income stream mentioned in subsection (2), see Division 3.

Note 2: Part 2 of Schedule 11 to the *Social Services and Other Legislation Amendment Act 2014* preserves the rules in this Subdivision for a certain kind of income stream that was being provided to a person immediately before 1 January 2015 where the person was receiving an income support payment immediately before that day provided that, since that day, that income stream has been provided to the person and the person has been continuously receiving an income support payment.

43 Paragraph 46YA(1)(b)

Repeal the paragraph, substitute:

(b) the income stream is an allocated pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*; and

44 Section 46Z

Before "This", insert "(1)".

45 At the end of section 46Z

Add:

(2) However, this Subdivision does not apply to:

(a) an asset-tested income stream (long term) that is an account-based pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*; or

(b) an asset-tested income stream (long term) that is an annuity (within the meaning of the *Superannuation Industry (Supervision) Act 1993*) provided under a contract that meets the requirements determined in an instrument under subsection 5J(1G) of this Act.

Note 1: For treatment of an income stream mentioned in subsection (2), see Division 3.

Note 2: Part 2 of Schedule 11 to the *Social Services and Other Legislation Amendment Act 2014* preserves the rules in this Subdivision for a certain kind of income stream that was being provided to a person immediately before 1 January 2015 where the person was receiving an income support payment immediately before that day provided that, since that day, that income stream has been provided to the person and the person has been continuously receiving an income support payment.

46 Point SCH6-E2 of Schedule 6 (paragraph (c) of note 2)

Omit "deemed income from financial assets (sections 46D to 46M)", substitute "income from financial assets (including income streams (short term) and certain income streams (long term)) (Division 3 of Part IIIB)".

47 Point SCH6-E2 of Schedule 6 (paragraph (d) of note 2)

Omit "income from income streams (sections 46Q to 46YA)", substitute "income from income streams not covered by Division 3 of Part IIIB (Division 4 of Part IIIB)".

Part 2—Application provisions

48 Application provisions

(1) The amendments made by Part 1 apply in relation to working out the ordinary income of a person in relation to days occurring on or after 1 January 2015.

(2) However, if:

(a) a person was receiving an income support payment immediately before 1 January 2015; and

(b) either:

(i) an asset-tested income stream (long term), that is an account-based pension within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*, was being provided to the person immediately before 1 January 2015; or

(ii) an asset-tested income stream (long term), that is an annuity (within the meaning of the *Superannuation Industry (Supervision) Act 1993*) provided under a contract that meets the standards determined in an instrument under subparagraph 1099DAA(1)(b)(ii) of the *Social Security Act 1991*, was being provided to the person immediately before 1 January 2015; and

(c) since the start of that day:

(i) the person has been continuously receiving an income support payment; and

(ii) that asset-tested income stream (long term) has been provided to the person;

then the amendments made by Part 1 do not apply in relation to the person (the ***primary beneficiary***) and that asset-tested income stream (long term).

(3) If:

(a) while the amendments made by Part 1 do not apply in relation to the primary beneficiary because of subitem (2), the primary beneficiary dies; and

(b) that asset-tested income stream (long term) reverts to a reversionary beneficiary on the primary beneficiary's death; and

(c) at the time of that reversion the reversionary beneficiary is receiving an income support payment; and

(d) since the time of that reversion:

(i) the reversionary beneficiary has been continuously receiving an income support payment; and

(ii) that asset-tested income stream (long term) has been provided to the reversionary beneficiary;

then the amendments made by Part 1 do not apply in relation to the reversionary beneficiary and that asset-tested income stream (long term).

(4) In this item:

income support payment has the meaning given by subsection 23(1) of the *Social Security Act 1991*.

Schedule 12—Other amendments

Part 1—Repayment of financial supplement through taxation system

Division 1—Amendments

Social Security Act 1991

1 At the end of Division 1 of Part 2B.3 of Chapter 2B

Add:

1061ZZENA Extent of Commissioner of Taxation's general administration of this Part

The Commissioner of Taxation has the general administration of this Part to the following extent:

(a) Divisions 2 and 4;
(b) Division 5, except section 1061ZZFE;
(c) Divisions 6 to 8;
(d) section 1061ZZFO.

Note: One effect of this is that this Part is to that extent a taxation law for the purposes of the *Taxation Administration Act 1953*.

2 Section 1061ZZFGC

Repeal the section.

3 Subsection 1061ZZFJ(1)

Omit "written application", substitute "application in the approved form".

4 At the end of section 1061ZZFJ

Add:

(4) In this section:

approved form has the meaning given by section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*.

5 Subsection 1061ZZFK(1)

Omit "written application", substitute "application in the approved form".

6 At the end of section 1061ZZFK

Add:

(3) In this section:

approved form has the meaning given by section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*.

Student Assistance Act 1973

7 Section 5B

After "subject to", insert "section 12ZEA and to".

8 At the end of section 5B

Add:

Note: Section 12ZEA provides that the Commissioner has the general administration of Division 6 of Part 4A, to the extent that the Division relates to the Commissioner.

9 After section 12ZE

Insert:

12ZEA Extent of Commissioner's general administration of this Division

The Commissioner has the general administration of this Division, to the extent that it relates to the Commissioner.

Note: One effect of this is that this Division is to that extent a taxation law for the purposes of the *Taxation Administration Act 1953*.

10 Section 12ZNC

Repeal the section.

11 Subsections 12ZP(1) and (2)

Omit "written application", substitute "application in the approved form".

12 At the end of section 12ZP

Add:

(4) In this section:

approved form has the meaning given by section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*.

13 Subsection 12ZU(6)

After “or any”, insert “other”.

Division 2—Application provision

14 Application provision

The amendments made by items 3, 5 and 11 apply in relation to applications made on or after the commencement of those items.

Part 2—Time periods and FTB reconciliation conditions

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

15 Subsection 10(2) (heading)

Repeal the heading, substitute:

Claim must relate to one income year and be made within a certain period

16 Sections 32C to 32H

Repeal the sections, substitute:

32C Relevant reconciliation time—first individual must lodge tax return

(1) This section applies to the first individual for a same-rate benefit period if:
  (a) the first individual is or was required to lodge an income tax return for the relevant income year; and
  (b) clause 38L of Schedule 1 to the Family Assistance Act did not apply to the first individual at any time during the same-rate benefit period.

(2) Disregard paragraph (1)(b) if the first individual was a member of a couple at any time during the same-rate benefit period.

(3) The relevant reconciliation time is the time when an assessment is made under the *Income Tax Assessment Act 1936* of the first individual's taxable income for the relevant income year, so long as the first individual's income tax return for the relevant income year was lodged before the end of:
  (a) the first income year after the relevant income year; or
  (b) such further period (if any) as the Secretary allows, if the Secretary is satisfied that there are special circumstances that prevented the first individual from lodging the return before the end of that first income year.

(4) The further period under paragraph (3)(b) must end no later than the end of the second income year after the relevant income year.

32D Relevant reconciliation time—no separation of couple and partner must lodge tax return

(1) This section applies to the first individual for a same-rate benefit period if:
  (a) the first individual was a member of a couple throughout that period; and
  (b) the other member of the couple (the ***partner***) is or was required to lodge an income tax return for the relevant income year; and
  (c) the first individual continues to be a member of the couple until the end of:
    (i) the first income year after the relevant income year; or
    (ii) such further period (if any) as the Secretary allows, if the Secretary is satisfied that there are special circumstances that prevented the partner from lodging the return before the end of that first income year.

(2) The relevant reconciliation time is the time when an assessment is made under the *Income Tax Assessment Act 1936* of the partner's taxable income for the relevant income year, so long as the partner's income tax return for the relevant income year was lodged before the end of:
  (a) the first income year after the relevant income year; or
  (b) such further period (if any) as the Secretary allows under subparagraph (1)(c)(ii).

(3) The further period under subparagraph (1)(c)(ii) must end no later than the end of the second income year after the relevant income year.

32E Relevant reconciliation time—couple separates during next income year and partner must lodge tax return

(1) This section applies to the first individual for a same-rate benefit period if:
  (a) the first individual was a member of a couple throughout that period; and

(b) the other member of the couple (the ***partner***) is or was required to lodge an income tax return for the relevant income year; and

(c) the first individual ceased to be a member of the couple during the first income year after the relevant income year.

(2) The relevant reconciliation time is:

(a) if the partner lodged the return before the end of the first income year after the relevant income year—when an assessment is made under the *Income Tax Assessment Act 1936* of the partner's taxable income for the relevant income year; or

(b) otherwise—the end of the first income year after the relevant income year.

32F Relevant reconciliation time—couple separates after end of next income year and partner must lodge tax return

(1) This section applies to the first individual for a same-rate benefit period if:

(a) the first individual was a member of a couple throughout that period; and

(b) the other member of the couple (the ***partner***) is or was required to lodge an income tax return for the relevant income year; and

(c) the partner did not lodge the return before the end of the first income year after the relevant income year; and

(d) the Secretary allowed a further period for the partner to lodge the return because the Secretary was satisfied that there were special circumstances that prevented the partner from lodging the return before the end of that first income year; and

(e) the first individual ceased to be a member of the couple during the period beginning at the start of the second income year after the relevant income year and ending at the end of that further period allowed by the Secretary.

(2) The relevant reconciliation time is:

(a) if the partner lodged the return while the first individual and the partner were members of the same couple—when an assessment is made under the *Income Tax Assessment Act*

1936 of the partner's taxable income for the relevant income year; or

(b) otherwise—when the first individual ceased to be a member of the couple.

(3) The further period under paragraph (1)(d) must end no later than the end of the second income year after the relevant income year.

17 Section 32R

Repeal the section.

18 Subsection 107(3)

Omit "before the end of the income year next following that year", substitute "in accordance with subsection (3AA)".

19 After subsection 107(3)

Insert:

(3AA) For the purposes of subsection (3), the income tax return of a person in respect of a particular income year (the ***base year***) must be lodged before the end of:

(a) the first income year after the base year; or

(b) such further period (if any) as the Secretary allows, if the Secretary is satisfied that there are special circumstances that prevented the person from lodging the return before the end of that first income year.

(3AB) The further period under paragraph (3AA)(b) must end no later than the end of the second income year after the base year.

20 Paragraph 109D(4)(a)

Omit "before the end of the next income year", substitute "in accordance with subsection (4A)".

21 Subparagraph 109D(4)(b)(i)

Omit "before the end of the next income year", substitute "in accordance with subsection (4A)".

22 After subsection 109D(4)

Insert:

(4A) For the purposes of paragraph (4)(a) or subparagraph (4)(b)(i), the income tax return of a person in respect of a particular income year (the ***base year***) must be lodged before the end of:

(a) the first income year after the base year; or

(b) such further period (if any) as the Secretary allows, if the Secretary is satisfied that there are special circumstances that prevented the person from lodging the return before the end of that first income year.

(4B) The further period under paragraph (4A)(b) must end no later than the end of the second income year after the base year.

23 Paragraph 109E(3)(a)

Omit "before the end of the next income year", substitute "in accordance with subsection (3A)".

24 Subparagraph 109E(3)(b)(i)

Omit "before the end of the next income year", substitute "in accordance with subsection (3A)".

25 After subsection 109E(3)

Insert:

(3A) For the purposes of paragraph (3)(a) or subparagraph (3)(b)(i), the income tax return of a person in respect of a particular income year (the ***base year***) must be lodged before the end of:

(a) the first income year after the base year; or

(b) such further period (if any) as the Secretary allows, if the Secretary is satisfied that there are special circumstances that prevented the person from lodging the return before the end of that first income year.

(3B) The further period under paragraph (3A)(b) must end no later than the end of the second income year after the base year.

26 Application provisions

(1) The amendments made by items 16 and 17 apply in relation to a relevant income year referred to in subsection 32A(1) of the *A New Tax System (Family Assistance) (Administration) Act 1999* that is the 2013-14 income year or a later income year.

(2) The amendments made by items 18 to 25 apply in relation to an income year referred to in paragraph 107(3)(d), 109D(4)(a) or 109E(3)(a) or subparagraph 109D(4)(b)(i) or 109E(3)(b)(i) of the *A New Tax System (Family Assistance) (Administration) Act 1999* that is the 2013-14 income year or a later income year.

Part 3—Protection of amounts under National Disability Insurance Scheme

National Disability Insurance Scheme Act 2013

27 At the end of Division 3 of Part 2 of Chapter 3

Add:

46A Protection of NDIS amounts

(1) An NDIS amount is absolutely inalienable, whether by way of, or in consequence of, sale, assignment, charge, execution, bankruptcy or otherwise.

(2) This section is subject to Part 1 of Chapter 7.

46B Garnishee orders

General rule

(1) A court must not make an order in the nature of a garnishee order in respect of an account with a financial institution if:
   (a) one or more NDIS amounts for a particular participant have been paid to the credit of the account; and
   (b) the account has been kept solely for the purpose of managing the funding for supports under the participant's plan.

Exception

(2) However, a court may make an order in the nature of a garnishee order in respect of the account if:
   (a) the order is made in favour of a person in relation to a debt that arose because of the person providing goods or services in relation to the participant; and
   (b) the goods or services are reasonable and necessary supports specified in the participant's plan.

28 Application provisions

(1) Section 46A of the *National Disability Insurance Scheme Act 2013*, as amended by this Act, applies in relation to NDIS amounts paid on or after the commencement of this item.

(2) Section 46B of the *National Disability Insurance Scheme Act 2013*, as amended by this Act, applies in relation to court orders made on or after the commencement of this item.

Part 4—Use of tax file numbers

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

29 Sections 154A and 154B

Repeal the sections.

30 After Division 1 of Part 6

Insert:

Division 1A—Use of tax file numbers

160A Use of tax file numbers

(1) This section applies in relation to the tax file number of an individual that is provided to the Secretary under this Act for the purposes of this Act.

Assistance to the Secretary

(2) The Secretary may:
  (a) provide the tax file number referred to in subsection (1) to the Commissioner of Taxation; and
  (b) require the Commissioner of Taxation to provide the Secretary with information about the individual (including the number the Commissioner of Taxation considers to be the individual's tax file number) that is requested by the Secretary.

(3) Information provided to the Secretary under a requirement made under subsection (2) may be used only for the following purposes:
  (a) to detect cases in which amounts of family assistance under the family assistance law have been paid when they should not have been paid;
  (b) to verify, in respect of individuals who have made claims for family assistance under the family assistance law, the eligibility or entitlement of those individuals for family assistance;

(c) to establish whether the rates at which family assistance under the family assistance law are being, or have been, paid are, or were, correct;

(d) to assist in the recovery of a debt due to the Commonwealth under this Act.

Assistance to the Commissioner of Taxation

(4) The Secretary may provide the tax file number referred to in subsection (1) to the Commissioner of Taxation for the following purposes:

(a) to assist the Commissioner act under section 87 (applying tax refund to family assistance debt) in relation to a debt owed by an individual;

(b) to assist the Commissioner act under section 93 (applying tax refund to another person's family assistance debt) in relation to a debt owed by an individual;

(c) to assist the payment of deductions to the Commissioner under section 225;

(d) to assist the Commissioner set off amounts under section 226.

31 Application and saving provisions

(1) Subsection 160A(1) of the *A New Tax System (Family Assistance) (Administration) Act 1999*, as inserted by this Act, applies in relation to a tax file number provided to the Secretary before, on or after the commencement of this item.

(2) Despite the amendment made by item 29, sections 154A and 154B of the *A New Tax System (Family Assistance) (Administration) Act 1999*, as in force immediately before the commencement of that item, continue to apply on and after that commencement in relation to a record provided under subsection 154A(2) or 154B(1) of that Act before that commencement.

Part 5—Child support amendments

Child Support (Assessment) Act 1989

32 Subsection 5(1) (definition of *Family Assistance Secretary*)

Repeal the definition.

33 Subsection 12A(1)

Omit "The Secretary of the Department of which the Registrar is an employee", substitute "The Human Services Secretary".

34 Paragraph 54F(1)(c)

Omit "Family Assistance Secretary", substitute "Secretary".

35 Paragraphs 54F(2)(a), (b) and (c)

Omit "Family Assistance Secretary", substitute "Secretary".

36 Paragraph 54G(1)(d)

Omit "Family Assistance Secretary", substitute "Secretary".

37 Paragraph 54H(1)(c)

Omit "Family Assistance Secretary", substitute "Secretary".

38 Paragraphs 54H(2)(a), (b) and (c)

Omit "Family Assistance Secretary", substitute "Secretary".

39 Paragraph 54K(1)(b)

Omit "Family Assistance Secretary", substitute "Secretary".

40 Paragraph 54L(1)(a)

Omit "Family Assistance Secretary", substitute "Secretary".

41 Paragraph 54L(1)(c)

Omit "Family Assistance Secretary's", substitute "Secretary's".

42 At the end of subsection 149(1)

Add "or the Human Services Department".

43 Subsection 150(1) (after paragraph (a) of the definition of *person to whom this section applies*)

Insert:

(aa) the Human Services Minister; or

44 Subsection 150(1) (paragraph (a) of the definition of *relevant Minister*)

Repeal the paragraph, substitute:

(a) the Minister; or

(aa) the Human Services Minister; or

45 Before subparagraph 150(3)(ba)(i)

Insert:

(ia) the Human Services Secretary; or

46 Paragraph 150(4)(a)

After "Department", insert "or the Human Services Department".

47 Paragraph 150(4C)(d)

After "Department", insert "or the Human Services Department".

48 Subsection 150AA(3) (paragraphs (a) and (b) of the definition of *relevant information*)

After "Department", insert ", the Human Services Department".

49 Subparagraph 151A(1)(b)(ii)

Omit "Department", substitute "Human Services Department".

50 Paragraph 151A(7)(b)

Omit "Department", substitute "Human Services Department".

Child Support (Registration and Collection) Act 1988

51 Subsection 4(1) (definition of *Human Services Department*)

Omit "Minister administering the *Human Services (Centrelink) Act 1997*", substitute "Human Services Minister".

52 Subsection 4(1)

Insert:

> ***Human Services Minister*** means the Minister administering the *Human Services (Centrelink) Act 1997*.

53 Subsection 4(1)

Insert:

> ***Human Services Secretary*** means the Secretary of the Human Services Department.

54 Subsection 4A(1)

Omit "The Secretary of the Department of which the Registrar is an employee", substitute "The Human Services Secretary".

55 Paragraph 10(2)(a)

Omit "Department", substitute "Human Services Department".

56 Paragraph 10(2)(b)

Omit "Secretary", substitute "Human Services Secretary".

57 Subsection 10A(1)

Omit "Secretary may appoint an SES employee in the Department", substitute "Human Services Secretary may appoint an SES employee in the Human Services Department".

58 At the end of subsection 15(1)

Add "or the Human Services Department".

59 Subsection 16(1) (after paragraph (a) of the definition of *person to whom this section applies*)

Insert:

(aa) the Human Services Minister; or

60 Subsection 16(1) (paragraph (a) of the definition of *relevant Minister*)

Repeal the paragraph, substitute:

(a) the Minister; or

(aa) the Human Services Minister; or

61 Paragraph 16(2AA)(a)

After "by the Secretary", insert "or to the Human Services Secretary or a person authorised by the Human Services Secretary".

62 At the end of paragraph 16(2AA)(b)

Add "or the Human Services Secretary from communicating the reasons for a decision of the SSAT under Part VIIA to a person authorised by the Human Services Secretary".

63 Subsection 16(2AB)

After "by the Secretary,", insert "or the Human Services Secretary, or a person authorised by the Human Services Secretary,".

64 Before subparagraph 16(3)(ba)(i)

Insert:

(ia) the Human Services Secretary; or

65 Paragraph 16(4)(a)

After "Department", insert "or the Human Services Department".

66 Paragraph 16(4C)(d)

After "Department", insert "or the Human Services Department".

67 Subsection 16AA(3) (paragraphs (a) and (b) of the definition of *relevant information*)

After "Department", insert ", the Human Services Department".

68 Paragraph 16AB(2)(a)

Omit “the Secretary, the Registrar or an officer or employee of the Department”, substitute “the Human Services Secretary, the Registrar or an officer or employee of the Human Services Department”.

69 Paragraph 16AB(2)(b)

Omit “the Secretary, the Registrar or the officer or employee of the Department”, substitute “the Human Services Secretary, the Registrar or the officer or employee of the Human Services Department”.

70 Section 80A

Omit “Family Assistance Secretary”, substitute “Secretary”.

71 Subsection 95(1)

Omit “Secretary”, substitute “Human Services Secretary”.

72 Paragraph 95(2)(b)

Omit “Secretary”, substitute “Human Services Secretary”.

73 Paragraph 110Y(1)(a)

Omit “Family Assistance Secretary”, substitute “Secretary”.

Part 6—Other amendments

A New Tax System (Family Assistance) Act 1999

74 Subsection 36(2)

Omit "if on any day", substitute "if in relation to any day".

75 Subparagraphs 36(2)(a)(i) and (ii)

After "individual" (wherever occurring), insert "or the individual's partner".

76 Paragraph 36(2)(b)

After "individual's", insert "or the individual's partner's".

77 After subsection 58AA(1)

Insert:

(1A) If:

(a) under Division 1A of Part 5 of Schedule 1 an amount of newborn supplement is added for a day in relation to both members of a couple and an FTB child of both members of the couple; and

(b) in relation to that day, a determination under section 28 or 29 is in force in relation to both members of the couple and that child; and

(c) that day is the first day on which an amount of newborn supplement is added in relation to that child;

then, despite subsection (1) of this section, each member of the couple is entitled to be paid, as an amount of family tax benefit in respect of that child, an amount equal to $500 multiplied by the percentage applicable under that determination for that member on that day.

Note: The amount is to be paid as a single lump sum: see section 24A of the Family Assistance Administration Act.

78 Subsection 58AA(2)

Omit "Subsection (1)", substitute "Subject to subsection (1A), subsection (1)".

79 At the end of section 58AA

Add:

Interpretation

(5) This section is subject to sections 28AA and 32AEA of the Family Assistance Administration Act.

80 At the end of paragraph 35A(10)(b) of Schedule 1

Add "and".

81 After paragraph 35A(10)(b) of Schedule 1

Insert:

(c) throughout that period there is no determination in force under section 28 or 29 in relation to both members of the couple and that child;

82 Paragraph 35B(1)(b) of Schedule 1

Omit "individual or the individual's partner", substitute "individual, or the individual's partner, in the circumstances mentioned in paragraphs 35A(5)(b) and (c)".

83 Subclause 35B(2) of Schedule 1

Repeal the subclause, substitute:

Multiple children cases

(2) If 2 or more children are born during the same multiple birth (including any stillborn child) and subclause 35A(2) applies in relation to an individual and one or more of those children (each of whom is a ***qualifying child***), the amount of newborn supplement for the individual in respect of each qualifying child is the amount worked out using the formula:

$$\$1{,}501.50 \times \frac{365}{91}$$

84 Clause 2 of Schedule 4 (table item 7B)

Omit "subsection 58AA(1)", substitute "subsections 58AA(1) and (1A)".

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

85 After section 28

Insert:

28AA Effect of section 28 on newborn upfront payment of family tax benefit

(1) If:

(a) an individual is entitled to be paid an amount (the ***upfront amount***) of family tax benefit under section 58AA of the Family Assistance Act because an amount of newborn supplement is added in relation to the individual under Division 1A of Part 5 of Schedule 1 to that Act for one or more days; and

(b) a variation under subsection 28(2) or (6) of this Act has the effect that the individual never was entitled to family tax benefit for those days;

then the individual is taken not to have been entitled to the upfront amount.

(2) If a variation under subsection 28(3) or (4) of this Act has the effect that the individual is entitled to be paid family tax benefit for those days, then subsection (1) of this section ceases to apply to the individual.

(3) Subsection (2) does not prevent subsection (1) again applying to the individual.

86 At the end of Subdivision CA of Division 1 of Part 3

Add:

32AEA Effect of this Subdivision on newborn upfront payment of family tax benefit

If this Subdivision has the effect that:

(a) the Secretary must not make a payment of family tax benefit (worked out on an estimated income basis) to an individual during a period; or

(b) an individual is not entitled to be paid family tax benefit (worked out on an estimated income basis) for a period;

then the individual is not entitled to be paid an amount of family tax benefit under section 58AA of the Family Assistance Act during that period.

87 Subsection 39(2)

Omit "subsections (3) and (4)", substitute "subsections (3), (3A) and (4)".

88 After subsection 39(3)

Insert:

(3A) If:

(a) in relation to any day during the period of 52 weeks mentioned in subsection (2), paragraphs 36(2)(a) and (b) of the Family Assistance Act apply in relation to the claimant or the claimant's partner; and

(b) after the end of, or during the last 13 weeks of, that 52-week period, the Secretary gives the claimant, or the claimant's partner, a notice specifying that the claimant's or the claimant's partner's rate of family tax benefit consists of or includes a Part A rate greater than nil;

subsection (2) of this section does not apply if the claim for payment of a stillborn baby payment is made within the period of 13 weeks after the day on which the notice is given.

[*Minister's second reading speech made in—*
House of Representatives on 20 November 2013
Senate on 5 December 2013]

(229/13)