Coronavirus Economic Response Package Omnibus Act 2020

No. 22, 2020

An Act to provide an economic response, and deal with other matters, relating to the coronavirus, and for related purposes

Note: An electronic version of this Act is available on the Federal Register of Legislation (https://www.legislation.gov.au/)

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Coronavirus Economic Response Package Omnibus Act 2020

No. 22, 2020

An Act to provide an economic response, and deal with other matters, relating to the coronavirus, and for related purposes

[*Assented to 24 March 2020*]

The Parliament of Australia enacts:

1 Short title

This Act is the *Coronavirus Economic Response Package Omnibus Act 2020*.

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2 Commencement

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

Commencement information		
Column 1	**Column 2**	**Column 3**
Provisions	**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.	24 March 2020
2. Schedules 1 and 2	The day after this Act receives the Royal Assent.	25 March 2020
3. Schedule 3	At the same time as the *Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020* commences.	24 March 2020
4. Schedules 4 and 5	The day after this Act receives the Royal Assent.	25 March 2020
5. Schedule 6	1 April 2020.	1 April 2020
6. Schedules 7 to 10	The day after this Act receives the Royal Assent.	25 March 2020
7. Schedule 11	The day after this Act receives the Royal Assent.	25 March 2020
8. Schedules 12 to 16	The day after this Act receives the Royal Assent.	25 March 2020

Note: This table relates only to the provisions of this Act as originally enacted.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.

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3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Note: The provisions of a legislative instrument (the principal instrument) amended or inserted by this Act, and any other provisions of the principal instrument, may be amended or repealed by a legislative instrument made under the enabling provision for the principal instrument (see subsection 13(5) of the *Legislation Act 2003*).

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Schedule 1—Enhancing the instant asset write-off

Income Tax Assessment Act 1997

1 Section 40-82 (heading)

Omit "**$30,000**", substitute "**$150,000**".

2 Paragraph 40-82(1)(a)

After "businesses)", insert ", or by subsection (4A) (about medium sized businesses and certain assets) in relation to the asset,".

3 Paragraph 40-82(1)(d)

Repeal the paragraph, substitute:

(d) the asset is a depreciating asset whose *cost as at the end of the current year is less than:

(i) if you start to use the asset, or have it installed ready for use, for a taxable purpose in the period beginning on 12 March 2020 and ending on 30 June 2020—$150,000; or

(ii) otherwise—$30,000.

4 Paragraph 40-82(3)(a)

After "businesses)", insert ", or by subsection (4B) (about medium sized businesses and certain amounts) in relation to the amount,".

5 Paragraph 40-82(3)(b)

Repeal the paragraph, substitute:

(b) the amount so included is less than:

(i) if the amount is included in the period beginning on 12 March 2020 and ending on 30 June 2020—$150,000; or

(ii) otherwise—$30,000; and

6 After subsection 40-82(4)

Insert:

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(4A) An entity is covered by this subsection for an income year in relation to an asset mentioned in subsection (1) if:

(a) the entity starts to use the asset, or has the asset *installed ready for use, for a *taxable purpose in the period beginning on 12 March 2020 and ending on 30 June 2020; and

(b) the entity is not a *small business entity for the income year; and

(c) the entity would be a small business entity for the income year if:

(i) each reference in Subdivision 328-C (about what is a small business entity) to $10 million were instead a reference to $500 million; and

(ii) the reference in paragraph 328-110(5)(b) to a small business entity were instead a reference to an entity covered by this subsection in relation to the asset.

(4B) An entity is covered by this subsection for an income year in relation to an amount included as mentioned in subsection (3) if:

(a) the amount is so included in the period beginning on 12 March 2020 and ending on 30 June 2020; and

(b) the entity is not a *small business entity for the income year; and

(c) the entity would be a small business entity for the income year if:

(i) each reference in Subdivision 328-C (about what is a small business entity) to $10 million were instead a reference to $500 million; and

(ii) the reference in paragraph 328-110(5)(b) to a small business entity were instead a reference to an entity covered by this subsection in relation to the amount.

7 Subsection 40-425(7A)

Omit “less than $30,000”, substitute “below a threshold”.

8 Paragraph 328-180(1)(b) (note)

Omit “$25,000 or $30,000”, substitute “$25,000, $30,000 or $150,000”.

9 Paragraph 328-180(2)(a) (note)

Omit “$25,000 or $30,000”, substitute “$25,000, $30,000 or $150,000”.

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10 Paragraph 328-180(3)(a) (note)

Omit "$25,000 or $30,000", substitute "$25,000, $30,000 or $150,000".

11 Subsection 328-210(1) (note 2)

Omit "$25,000 or $30,000", substitute "$25,000, $30,000 or $150,000".

12 Subsection 328-250(1) (note)

Omit "$25,000 or $30,000", substitute "$25,000, $30,000 or $150,000".

13 Subsection 328-250(4) (note)

Omit "$25,000 or $30,000", substitute "$25,000, $30,000 or $150,000".

14 Subsection 328-253(4) (note)

Omit "$25,000 or $30,000", substitute "$25,000, $30,000 or $150,000".

Income Tax (Transitional Provisions) Act 1997

15 Subsection 328-180(1)

Insert:

> ***2020 announcement time*** means the start of 12 March 2020.

16 Subparagraphs 328-180(4)(c)(i) and (ii)

Omit "on or before 30 June 2020", substitute "before the 2020 announcement time".

17 At the end of subsection 328-180(4)

Add:

; or (d) were a reference to $150,000, if you first acquired the asset at or after the 2015 budget time, and you:

(i) first used the asset, for a taxable purpose, at or after the 2020 announcement time and on or before 30 June 2020; or

(ii) first installed the asset ready for use, for a taxable purpose, at or after the 2020 announcement time and on or before 30 June 2020.

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18 Subparagraph 328-180(5)(c)(ii)

Omit "on or before 30 June 2020", substitute "before the 2020 announcement time".

19 At the end of subsection 328-180(5)

Add:

; or (d) were a reference to $150,000, if the amount is so included at any time:

(i) at or after the 2020 announcement time; and

(ii) on or before 30 June 2020.

20 Subparagraph 328-180(6)(c)(ii)

Omit "on or before 30 June 2020", substitute "before the 2020 announcement time".

21 At the end of subsection 328-180(6)

Add:

; or (d) were a reference to $150,000, in relation to a deduction for an income year that ends:

(i) at or after the 2020 announcement time; and

(ii) on or before 30 June 2020.

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Schedule 2—Backing business investment

Income Tax Assessment Act 1997

1 Subsection 40-35(1)

Omit "and Divisions 41, 328 and 775", substitute "and the provisions referred to in subsection (3)".

2 At the end of section 40-35

Add:

(3) The provisions are:

(a) Divisions 41, 328 and 775 of this Act; and

(b) Divisions 40 and 328 of the *Income Tax (Transitional Provisions) Act 1997*.

3 At the end of subsection 40-65(1) (after the notes)

Add:

Note 4: An accelerated decline in value applies to certain assets you start to hold between 12 March 2020 and 30 June 2021: see Subdivision 40-BA of the *Income Tax (Transitional Provisions) Act 1997*.

4 At the end of subsection 40-75(2) (after the notes)

Add:

Note 3: You must also adjust the formula if an accelerated decline in value applied to the asset under Subdivision 40-BA of the *Income Tax (Transitional Provisions) Act 1997*: see subsection 40-135(3) of that Act.

5 Section 705-45

Before "If:", insert "(1)".

6 At the end of section 705-45 (after the notes)

Add:

(2) If:

(a) an asset of the joining entity is a *depreciating asset to which Division 40 applies; and

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(b) either of the following has applied before the joining entity became a *subsidiary member for the purposes of working out the asset's decline in value under Division 40:

(i) section 40-82;

(ii) Subdivision 40-BA of the *Income Tax (Transitional Provisions) Act 1997*; and

(c) the asset's *tax cost setting amount would be greater than the joining entity's *terminating value for the asset;

the asset's tax cost setting amount is reduced so that it equals the terminating value.

Note 1: The provisions referred to in paragraph (b) provide for an accelerated decline in value of certain assets.

Note 2: Unlike the position with a reduction in tax cost setting amount under section 705-40, the amount of the reduction is not re-allocated among other assets.

Income Tax (Transitional Provisions) Act 1997

7 After Subdivision 40-B

Insert:

40-BA—Backing business investment

Table of sections

40-120 Backing business investment—accelerated decline in value for businesses with turnover less than $500 million

40-125 Backing business investment—when an asset of yours qualifies

40-130 Method for working out accelerated decline in value

40-135 Division 40 of the *Income Tax Assessment Act 1997* applies to later years

40-120 Backing business investment—accelerated decline in value for businesses with turnover less than $500 million

(1) For the purposes of Division 40 of the *Income Tax Assessment Act 1997*, the decline in value of a depreciating asset for an income year is the amount worked out under section 40-130 if:

(a) the income year is the year in which you start to use the asset, or have it installed ready for use, for a taxable purpose; and

(b) subsection (2) (about businesses with turnover less than $500 million) applies to you for the year and for the income year in

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which you started to hold the asset (if that was an earlier year); and

(c) you are covered by section 40-125 for the asset.

Note: An effect of paragraph (1)(a) is that this Subdivision only applies to one income year per asset. See also subsection 40-135(1).

Businesses with turnover less than $500 million

(2) This subsection applies to you for an income year if you:

(a) are a small business entity; or

(b) would be a small business entity if:

(i) each reference in Subdivision 328-C of the *Income Tax Assessment Act 1997* (about what is a small business entity) to $10 million were instead a reference to $500 million; and

(ii) the reference in paragraph 328-110(5)(b) of that Act to a small business entity were instead a reference to an entity covered by this subsection.

Exception—assets for which the decline in value is worked out under section 40-82 or Subdivision 40-E or 40-F of the Income Tax Assessment Act 1997

(3) However, this section does not apply to a depreciating asset for an income year if you work out the decline in value of the asset for the income year under any of the following:

(a) section 40-82 of the *Income Tax Assessment Act 1997*;

(b) Subdivision 40-E or 40-F of that Act.

40-125 Backing business investment—when an asset of yours qualifies

(1) For the purposes of paragraph 40-120(1)(c) and section 328-182, you are covered by this section for a depreciating asset if, in the period beginning on 12 March 2020 and ending on 30 June 2021, you:

(a) start to hold the asset; and

(b) start to use it, or have it installed ready for use, for a taxable purpose.

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Note: Section 328-182 provides similar accelerated depreciation for small business entities that choose to use Subdivision 328-D of the *Income Tax Assessment Act 1997*.

Exception—commitments already entered into

(2) Despite subsection (1), you are *not* covered by this section for the asset if, before 12 March 2020, you:
  (a) entered into a contract under which you would hold the asset; or
  (b) started to construct the asset; or
  (c) started to hold the asset in some other way.

(3) Despite subsection (1), you are *not* covered by this section for an asset (the ***post-12 March 2020 asset***) if:
  (a) on a day before 12 March 2020, you:
    (i) enter into a contract under which you hold an asset on that day, or will hold the asset on a later day; or
    (ii) start to construct an asset; or
    (iii) start to hold an asset in some other way; and
  (b) on a day on or after 12 March 2020 (the ***conduct day***), you engage in conduct that results in you:
    (i) entering into a contract under which you hold the post-12 March 2020 asset on the conduct day, or will hold that asset on an even later day; or
    (ii) starting to construct the post-12 March 2020 asset; or
    (iii) starting to hold the post-12 March 2020 asset in some other way; and
  (c) the post-12 March 2020 asset is the asset mentioned in paragraph (a), or an identical or substantially similar asset; and
  (d) you engage in that conduct for the purpose, or for purposes that include the purpose, of becoming covered by this section for the post-12 March 2020 asset.

(4) For the purposes of subsections (2) and (3), treat yourself as having started to construct an asset at a time if you first incur expenditure in respect of the construction of the asset at that time.

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(5) To avoid doubt, for the purposes of this section, you do not enter into a contract under which you hold an asset merely because you acquire an option to enter into such a contract.

(6) For the purposes of subsections (2), (3), (4) and (5), if a partner in a partnership does any of the following things, treat the partnership (instead of the partner) as having done the thing:
  (a) entering into a contract under which the partnership would hold the asset;
  (b) starting to construct the asset;
  (c) acquiring an option to enter into such a contract.

Exception—second hand assets

(7) Despite subsection (1), you are *not* covered by this section for the asset if:
  (a) another entity held the asset when it was first used, or first installed ready for use, other than:
    (i) as trading stock; or
    (ii) merely for the purposes of reasonable testing or trialling; or
  (b) you started holding the asset under section 40-115 of the *Income Tax Assessment Act 1997* (about splitting a depreciating asset) or section 40-125 of that Act (about merging depreciating assets); or
  (c) you were already covered by this section for the asset as a member of a consolidated group or a MEC group of which you are no longer a member.

(8) However, paragraph (7)(a) does not apply in relation to an intangible asset unless the asset was used for the purpose of producing ordinary income before you first used it, or had it installed ready for use, for any purpose. In applying this subsection, disregard ordinary income that arises as a result of the disposal of the asset to you.

Exception—assets to which Division 40 does not apply

(9) Despite subsection (1), you are *not* covered by this section for the asset if Division 40 of the *Income Tax Assessment Act 1997* does not apply to the asset because of section 40-45 of that Act.

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Exception—assets not located in Australia

(10) Despite subsection (1), you are *not* covered by this section for the asset if, at the time you first use the asset, or have it installed ready for use, for a taxable purpose:

(a) it is not reasonable to conclude that you will use the asset principally in Australia for the principal purpose of carrying on a business; or

(b) it is reasonable to conclude that the asset will never be located in Australia.

40-130 Method for working out accelerated decline in value

(1) For the purposes of section 40-120, the decline in value for the income year in which paragraph 40-120(1)(a) is satisfied (the ***current year***) is:

(a) if the asset's start time occurs in the current year—the amount worked out under subsection (2); or

(b) if the asset's start time occurred in an earlier year—the amount worked out under subsection (4).

Note 1: The asset's start time is when you first use it, or have it installed ready for use, for any purpose (including a non-taxable purpose): see subsection 40-60(2) of the *Income Tax Assessment Act 1997*.

Note 2: A case covered by paragraph (b) is where you start to hold the asset in the period 12 March 2020 to 30 June 2020 and use it for only non-taxable purposes in that period, then first use it for a taxable purpose in the period 1 July 2020 to 30 June 2021.

Current year is the year the asset starts to decline in value

(2) If this subsection applies, the amount for the current year is the sum of the following amounts:

(a) 50% of the asset's cost as at the end of the current year, disregarding any amount included in the second element of the asset's cost after 30 June 2021;

(b) the amount that would be the asset's decline in value for the current year under Division 40 of the *Income Tax Assessment Act 1997*, assuming its cost were reduced by the amount worked out under paragraph (a).

Note: Paragraph (a) effectively only requires you to disregard an amount included in the second element of cost if you have a substituted accounting period that ends after 30 June 2021.

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(3) However, the amount worked out under subsection (2) for an income year cannot be more than the amount that is the asset's cost for the year.

Asset had declined in value before the start of the current year

(4) If this subsection applies, the amount for the current year is the sum of the following amounts:

(a) 50% of the sum of the asset's opening adjustable value for the current year and any amount included in the second element of its cost for that year, disregarding any amount included in that second element after 30 June 2021;

(b) the amount that would be the asset's decline in value for the current year under Division 40 of the *Income Tax Assessment Act 1997* assuming:

(i) for the diminishing value method—its base value were reduced by the amount worked out under paragraph (a); or

(ii) for the prime cost method—the component "Asset's *cost" in the formula in subsection 40-75(1) of that Act (as adjusted under that section) were reduced by the amount worked out under paragraph (a).

Note: Paragraph (a) effectively only requires you to disregard an amount included in the second element of cost if you have a substituted accounting period that ends after 30 June 2021.

(5) However, the amount worked out under subsection (4) for an income year cannot be more than:

(a) for the diminishing value method—the asset's base value for the year; or

(b) for the prime cost method—the sum of its opening adjustable value for the income year and any amount included in the second element of its cost for that year.

40-135 Division 40 of the *Income Tax Assessment Act 1997* applies to later years

(1) The decline in value of a depreciating asset is not worked out under this Subdivision for an income year if this Subdivision already applied in working out the decline in value of the asset for an income year.

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(2) For an income year later than the year in which the decline in value is worked out under this Subdivision, the decline in value is worked out under the other provisions of Division 40 of the *Income Tax Assessment Act 1997*.

Adjustment required for prime cost method

(3) If you use the prime cost method for the asset, you must adjust the formula in subsection 40-75(1) of the *Income Tax Assessment Act 1997* for the later year in the manner set out in subsection 40-75(3) of that Act. The later year is the ***change year*** referred to in that subsection.

Balancing adjustment provisions

(4) Subdivision 40-D of the *Income Tax Assessment Act 1997* has effect as if the decline in value worked out under this Subdivision had been worked out under Subdivision 40-B of that Act.

8 After section 328-180

Insert:

328-182 Backing business investment

Subsection 328-190(2) of the *Income Tax Assessment Act 1997* applies to a depreciating asset as if a reference in that subsection to 15% were a reference to 57.5% if you are covered by section 40-125 for the asset (which is about backing business investment).

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Schedule 3—Boosting cash flow for employers

Income Tax Assessment Act 1997

1 Section 11-55 (after table item headed "capital gains tax")

Insert:

cash flow boost

payments in accordance with the *Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020*	59-90

2 At the end of Division 59

Add:

59-90 Cash flow boost

A cash flow boost paid in accordance with the *Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020* is not assessable income and is not *exempt income.

Social Security Act 1991

3 At the end of subsection 8(8)

Add:

; (zt) a cash flow boost (within the meaning of the *Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020*).

Taxation Administration Act 1953

4 Subsection 8AAB(4) (after table item 19)

Insert:

19A	10	*Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020*	wrong payment or overpayment of a cash flow boost

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5 Subsection 250-10(2) in Schedule 1 (at the end of the table)

Add:

142	cash flow boost overpayments	subsection 9(3)	*Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020*

Veterans' Entitlements Act 1986

6 At the end of subsection 5H(8)

Add:

; (zzc) a cash flow boost (within the meaning of the *Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020*).

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Schedule 4—Stimulus payments to households to support growth

A New Tax System (Family Assistance) Act 1999

1 Subsection 3(1)

Insert:

2020 economic support payment means:

(a) a first 2020 economic support payment; or

(b) a second 2020 economic support payment.

first 2020 economic support payment means a payment to which an individual is entitled under Division 1 of Part 9.

second 2020 economic support payment means a payment to which an individual is entitled under Division 2 of Part 9.

2 After Part 8

Insert:

Part 9—2020 economic support payments

Division 1—First 2020 economic support payment

110 When is an individual entitled to a first 2020 economic support payment?

An individual is entitled to a first 2020 economic support payment if subsection 116(2), (3) or (4) applies to the individual on a day in the period:

(a) starting on 12 March 2020; and

(b) ending on 13 April 2020.

111 What is the amount of the payment?

The amount of an individual's first 2020 economic support payment under this Division is $750.

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112 More than one entitlement

(1) If, at the time the Secretary determines whether an individual is entitled to a first 2020 economic support payment under this Division, 2 or more of subsections 116(2), (3) and (4) would otherwise apply to the individual on a day or days occurring in the period mentioned in section 110 (whether on the same day or different days), then:

(a) the first of those subsections applies to the individual on that day or those days; and

(b) none of the others apply to the individual during that period.

Note: For the purposes of sections 65JA (payment) and 72 (debts) of the Family Assistance Administration Act, it is necessary to know which subsection of section 116 of this Act applies.

(2) If:

(a) a first 2020 economic support payment under the ABSTUDY Scheme; or

(b) a first 2020 economic support payment under Division 1 of Part 2.6B of the *Social Security Act 1991*; or

(c) a first 2020 economic support payment under Division 1 of Part IIIH of the *Veterans' Entitlements Act 1986*;

is paid to an individual, no payment under this Division can be paid to the individual.

Division 2—Second 2020 economic support payment

113 When is an individual entitled to a second 2020 economic support payment?

An individual is entitled to a second 2020 economic support payment if:

(a) subsection 116(2), (3) or (4) applies to the individual on 10 July 2020; and

(b) the individual does not receive COVID-19 supplement under the *Social Security Act 1991* in respect of 10 July 2020.

114 What is the amount of the payment?

The amount of an individual's second 2020 economic support payment under this Division is $750.

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115 More than one entitlement

(1) If, at the time the Secretary determines whether an individual is entitled to a second 2020 economic support payment under this Division, 2 or more of subsections 116(2), (3) and (4) would otherwise apply to the individual on 10 July 2020, then:

(a) the first of those subsections applies to the individual on 10 July 2020; and

(b) none of the others apply to the individual on 10 July 2020.

Note: For the purposes of sections 65JB (payment) and 72 (debts) of the Family Assistance Administration Act, it is necessary to know which subsection of section 116 of this Act applies.

(2) If:

(a) a second 2020 economic support payment under the ABSTUDY Scheme; or

(b) a second 2020 economic support payment under Division 2 of Part 2.6B of the *Social Security Act 1991*; or

(c) a second 2020 economic support payment under Division 2 of Part IIIH of the *Veterans' Entitlements Act 1986*;

is paid to an individual, no payment under this Division can be paid to the individual.

Division 3—Eligibility for 2020 economic support payment

116 Eligibility for 2020 economic support payment

(1) This section applies for the purposes of section 110 and paragraph 113(a).

(2) Subject to subsection (5) of this section, this subsection applies to an individual on a day if:

(a) in relation to that day, a determination under section 16 of the Family Assistance Administration Act is in force in respect of the individual as a claimant; and

(b) the rate of family tax benefit payable under the determination in relation to that day consists of or includes a Part A or Part B rate greater than nil.

(3) Subject to subsection (5) of this section, this subsection applies to an individual on a day if:

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(a) in relation to that day, a determination under section 17 of the Family Assistance Administration Act is in force in respect of the individual as a claimant; and

(b) the rate of family tax benefit payable under the determination in relation to that day consists of or includes a Part A or Part B rate greater than nil; and

(c) the determination is made as a result of a claim made in:

(i) the income year in which that day occurs; or

(ii) either of the next 2 income years.

(4) Subject to subsection (5) of this section, this subsection applies to an individual on a day if:

(a) in relation to that day, a determination under section 18 of the Family Assistance Administration Act is in force in respect of the individual as a claimant; and

(b) the rate of family tax benefit payable under the determination in relation to that day consists of or includes a Part A or Part B rate greater than nil; and

(c) the determination is made as a result of a claim made in:

(i) the income year in which that day occurs; or

(ii) a later income year.

Residence requirement

(5) Subsection (2), (3) or (4) does not apply to an individual on a day if the individual does not reside in Australia on that day.

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

3 After Division 4D of Part 3

Insert:

Division 4DA—2020 economic support payment

65JA Payment of first 2020 economic support payment

(1) If an individual is entitled to a first 2020 economic support payment, the Secretary must, subject to subsection (2), pay the payment to the individual in a single lump sum:

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(a) on the date that the Secretary considers to be the earliest date on which it is reasonably practicable for the payment to be paid; and

(b) in such manner as the Secretary considers appropriate.

Note: The individual does not have to make a claim for the payment.

(2) The Secretary must not pay the payment on or after 1 July 2022 if the individual is entitled to the payment because subsection 116(2) or (4) of the Family Assistance Act applies to the individual on a day.

65JB Payment of second 2020 economic support payment

(1) If an individual is entitled to a second 2020 economic support payment, the Secretary must, subject to subsection (2), pay the payment to the individual in a single lump sum:

(a) on the date, occurring on or after 10 July 2020, that the Secretary considers to be the earliest date on which it is reasonably practicable for the payment to be paid; and

(b) in such manner as the Secretary considers appropriate.

Note: The individual does not have to make a claim for the payment.

(2) The Secretary must not pay the payment on or after 1 July 2023 if the individual is entitled to the payment because subsection 116(2) or (4) of the Family Assistance Act applies to the individual on 10 July 2020.

4 At the end of subsection 66(1)

Add:

; (l) 2020 economic support payment.

5 Section 70

Omit “or ETR payment”, substitute “, ETR payment or 2020 economic support payment”.

6 After section 71M

Insert:

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72 Debts arising in respect of 2020 economic support payment

(1) This section applies in relation to an individual who has been paid a 2020 economic support payment because subsection 116(2), (3) or (4) of the Family Assistance Act applied to the individual on a day.

(2) If:

(a) after the payment was paid to the individual, the determination mentioned in that subsection of the Family Assistance Act, at least so far as the determination relates to 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 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 that day, the payment would not have been paid;

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

7 Paragraph 74(a)

Omit "or ETR payment", substitute ", ETR payment or 2020 economic support payment".

8 Subsection 93A(6) (at the end of the definition of *family assistance payment*)

Add:

; or (h) a payment of 2020 economic support payment.

9 Subsections 106(3) and 109D(4)

Omit "or ETR payment", substitute ", ETR payment or 2020 economic support payment".

10 Paragraph 109D(5)(a)

Omit "or ETR payment", substitute ", ETR payment or 2020 economic support payment".

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11 Section 219TA (at the end of the definition of *relevant benefit*)

Add:

; or (n) 2020 economic support payment.

Income Tax Assessment Act 1997

12 Section 11-15 (table item headed "family assistance")

After:

economic security strategy payment to families 52-150

insert:

economic support payment, first or second 2020 payment 52-150

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

After:

economic security strategy payment under the *Social Security Act 1991* 52-10

insert:

economic support payment, first or second 2020 payment under the *Social Security Act 1991* 52-10

economic support payment, first or second 2020 payment under the *Veterans' Entitlements Act 1986* .. 52-65

14 After paragraph 52-10(1)(ac)

Insert:

(ad) first 2020 economic support payment under the *Social Security Act 1991*; or

(ae) second 2020 economic support payment under the *Social Security Act 1991*; or

15 After subsection 52-10(1AD)

Insert:

(1B) The following payments are exempt from income tax:

(a) first 2020 economic support payments under Division 1 of Part 2.6B of the *Social Security Act 1991*;

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(b) second 2020 economic support payments under Division 2 of Part 2.6B of the *Social Security Act 1991*.

16 Section 52-40 (before table item 1)

Insert:

1A	2020 economic support payment	Part 2.6B	Not applicable	Not applicable

17 After paragraph 52-65(1)(c)

Insert:

(d) first 2020 economic support payments under the *Veterans' Entitlements Act 1986*; or

(da) second 2020 economic support payments under the *Veterans' Entitlements Act 1986*; or

18 After subsection 52-65(1H)

Insert:

(1J) The following payments are exempt from income tax:

(a) first 2020 economic support payments under Division 1 of Part IIIH of the *Veterans' Entitlements Act 1986*;

(b) second 2020 economic support payments under Division 2 of Part IIIH of the *Veterans' Entitlements Act 1986*.

19 Section 52-75 (before table item 1)

Insert:

1A	2020 economic support payment	Part IIIH	Not applicable

20 Subsection 52-131(2)

Repeal the subsection, substitute:

(2) The following payments made to you under the ABSTUDY scheme are exempt from income tax:

(a) a crisis payment;

(b) a clean energy payment;

(c) a first 2020 economic support payment;

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(d) a second 2020 economic support payment.

21 After paragraph 52-131(8)(aa)

Insert:

(ab) a first 2020 economic support payment; or

(ac) a second 2020 economic support payment; or

22 Section 52-150

Omit "or ETR payment", substitute ", ETR payment, first 2020 economic support payment or second 2020 economic support payment".

Social Security Act 1991

23 Paragraph 8(8)(jaa)

Omit "or ETR payment", substitute ", ETR payment, first 2020 economic support payment or second 2020 economic support payment".

24 After paragraph 8(8)(yl)

Insert:

(ym) a first 2020 economic support payment under Division 1 of Part IIIH of the Veterans' Entitlements Act;

(yn) a second 2020 economic support payment under Division 2 of Part IIIH of the Veterans' Entitlements Act;

25 After paragraph 23(4AA)(ab)

Insert:

(ac) Part 2.6B (2020 economic support payments);

26 After Part 2.6A

Insert:

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Part 2.6B—2020 economic support payments

Division 1—First 2020 economic support payment

304 First 2020 economic support payment

Qualification for payment

(1) A person is qualified for a first 2020 economic support payment if subsection 308(2), (3) or (4) applies to the person on a day in the period:
  (a) starting on 12 March 2020; and
  (b) ending on 13 April 2020.

More than one entitlement

(2) A person may receive one payment only under this Division, regardless of how many times the person qualifies under this section.

(3) If:
  (a) a first 2020 economic support payment under the ABSTUDY Scheme; or
  (b) a first 2020 economic support payment under Division 1 of Part 9 of the Family Assistance Act; or
  (c) a first 2020 economic support payment under Division 1 of Part IIIH of the Veterans' Entitlements Act;

is paid to a person, no payment under this section can be paid to the person.

305 Amount of first 2020 economic support payment

The amount of a person's first 2020 economic support payment under this Division is $750.

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Division 2—Second 2020 economic support payment

306 Second 2020 economic support payment

Qualification for payment

(1) A person is qualified for a second 2020 economic support payment if:

(a) subsection 308(2), (3) or (4) applies to the person on 10 July 2020; and

(b) the person does not receive COVID-19 supplement in respect of 10 July 2020.

More than one entitlement

(2) A person may receive one payment only under this Division, regardless of how many times the person qualifies under this section.

(3) If:

(a) a second 2020 economic support payment under the ABSTUDY Scheme; or

(b) a second 2020 economic support payment under Division 2 of Part 9 of the Family Assistance Act; or

(c) a second 2020 economic support payment under Division 2 of Part IIIH of the Veterans' Entitlements Act;

is paid to a person, no payment under this Division can be paid to the person.

307 Amount of second 2020 economic support payment

The amount of a person's second 2020 economic support payment under this Division is $750.

Division 3—Eligibility

308 Eligibility

(1) This section applies for the purposes of subsection 304(1) and paragraph 306(1)(a).

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Receipt of certain benefits

(2) Subject to subsection (5) of this section, this subsection applies to a person on a day if the person receives one of the following benefits in respect of that day:

(a) age pension;
(b) disability support pension;
(c) wife pension;
(d) carer payment;
(e) bereavement allowance;
(f) widow B pension;
(g) widow allowance;
(h) parenting payment;
(i) youth allowance;
(j) austudy payment;
(k) newstart allowance;
(l) jobseeker payment;
(m) sickness allowance;
(n) special benefit;
(o) partner allowance;
(p) carer allowance;
(q) double orphan pension.

Note: References to youth allowance, newstart allowance and jobseeker payment include references to farm household allowance: see section 93 of the *Farm Household Support Act 2014*.

Qualified for seniors health card

(3) Subject to subsection (5) of this section, this subsection applies to a person on a day if:

(a) the person makes a claim for a seniors health card under Division 1 of Part 3 of the Administration Act on or before that day; and
(b) the person does not withdraw that claim on or before that day; and
(c) the person is qualified for the card on that day.

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Qualified for pensioner concession card

(4) Subject to subsection (5) of this section, this subsection applies to a person on a day if the person is qualified for a pensioner concession card on that day.

Residence requirement

(5) Subsection (2), (3) or (4) does not apply to a person on a day if the person does not reside in Australia on that day.

27 Subsection 1222(2) (after table item 4G)

Insert:

4H	1223ABI (debts in respect of first 2020 economic support payments)	deductions legal proceedings garnishee notice repayment by instalments	1231, 1234A 1232 1233 1234
4J	1223ABJ (debts in respect of second 2020 economic support payments)	deductions legal proceedings garnishee notice repayment by instalments	1231, 1234A 1232 1233 1234

28 After section 1223ABH

Insert:

1223ABI Debts in respect of first 2020 economic support payments

(1) If:

(a) a first 2020 economic support payment under Division 1 of Part 2.6B is paid to a person; and

(b) after the first 2020 economic support payment is paid to the person, an underlying determination in relation to the person, at least so far as it relates to:

(i) a day included in the period mentioned in subsection 304(1); or

(ii) a period that includes such a day;

is or was (however described) changed, revoked, set aside, or superseded by another determination; and

(c) the decision to change, revoke, set aside or supersede the underlying determination is or was made for the reason, or for reasons including the reason, that the person knowingly

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made a false or misleading statement, or knowingly provided false information; and

(d) had the change, revocation, setting aside or superseding occurred on or before that day, the first 2020 economic support payment would not have been paid;

the amount of the first 2020 economic support payment is a debt due to the Commonwealth by the person.

(2) For the purposes of this section, an ***underlying determination*** in relation to a person is a determination made under Part 3 of the Administration Act because of which a benefit mentioned in subsection 308(2) of this Act was payable to the person.

(3) If:

(a) a first 2020 economic support payment under Division 1 of Part 2.6B is paid to a person; and

(b) the person qualified for the payment because of subsection 308(3) applying to the person in relation to having made a claim for a seniors health card; and

(c) the person knowingly made a false or misleading statement, or knowingly provided false information, in relation to the claim; and

(d) the first 2020 economic support payment would not have been paid to the person but for that statement or information;

the amount of the first 2020 economic support payment is a debt due to the Commonwealth by the person.

(4) Apart from section 1224AA, the other provisions of this Part under which debts arise do not apply in relation to first 2020 economic support payments under Division 1 of Part 2.6B.

1223ABJ Debts in respect of second 2020 economic support payments

(1) If:

(a) a second 2020 economic support payment under Division 2 of Part 2.6B is paid to a person; and

(b) after the second 2020 economic support payment is paid to the person, an underlying determination in relation to the person, at least so far as it relates to:

(i) 10 July 2020; or

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(ii) a period that includes 10 July 2020;

is or was (however described) changed, revoked, set aside, or superseded by another determination; and

(c) the decision to change, revoke, set aside or supersede the underlying determination is or was made for the reason, or for reasons including the reason, that the person knowingly made a false or misleading statement, or knowingly provided false information; and

(d) had the change, revocation, setting aside or superseding occurred on or before 10 July 2020, the second 2020 economic support payment would not have been paid;

the amount of the second 2020 economic support payment is a debt due to the Commonwealth by the person.

(2) For the purposes of this section, an ***underlying determination*** in relation to a person is a determination made under Part 3 of the Administration Act because of which a benefit mentioned in subsection 308(2) of this Act was payable to the person.

(3) If:

(a) a second 2020 economic support payment under Division 2 of Part 2.6B is paid to a person; and

(b) the person qualified for the payment because of subsection 308(3) applying to the person in relation to having made a claim for a seniors health card; and

(c) the person knowingly made a false or misleading statement, or knowingly provided false information, in relation to the claim; and

(d) the second 2020 economic support payment would not have been paid to the person but for that statement or information;

the amount of the second 2020 economic support payment is a debt due to the Commonwealth by the person.

(4) Apart from section 1224AA, the other provisions of this Part under which debts arise do not apply in relation to second 2020 economic support payments under Division 2 of Part 2.6B.

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Social Security (Administration) Act 1999

29 After section 12AD

Insert:

12AE 2020 economic support payment

A claim is not required for:

(a) a first 2020 economic support payment under Division 1 of Part 2.6B of the 1991 Act; or

(b) a second 2020 economic support payment under Division 2 of Part 2.6B of the 1991 Act.

30 Subsection 47(1) (after paragraph (gf) of the definition of *lump sum benefit*)

Insert:

(gg) first 2020 economic support payment under Division 1 of Part 2.6B of the 1991 Act; or

(gh) second 2020 economic support payment under Division 2 of Part 2.6B of the 1991 Act; or

31 After section 47AD

Insert:

47AE Payment of first 2020 economic support payment

(1) If a person is qualified for a first 2020 economic support payment under Division 1 of Part 2.6B of the 1991 Act, the Secretary must, subject to subsection (2), pay the payment to the person 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 paid; and

(b) in such manner as the Secretary considers appropriate.

(2) The Secretary must not pay the payment on or after 1 July 2022.

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47AF Payment of second 2020 economic support payment

(1) If a person is qualified for a second 2020 economic support payment under Division 2 of Part 2.6B of the 1991 Act, the Secretary must, subject to subsection (2), pay the payment to the person in a single lump sum:

(a) on the date, occurring on or after 10 July 2020, that the Secretary considers to be the earliest date on which it is reasonably practicable for the payment to be paid; and

(b) in such manner as the Secretary considers appropriate.

(2) The Secretary must not pay the payment on or after 1 July 2023.

32 Section 123TC

Insert:

2020 economic support payment means:

(a) a first 2020 economic support payment under Division 1 of Part 2.6B of the 1991 Act; or

(b) a second 2020 economic support payment under Division 2 of Part 2.6B of the 1991 Act; or

(c) a first 2020 economic support payment under the ABSTUDY Scheme; or

(d) a second 2020 economic support payment under the ABSTUDY Scheme; or

(e) a first 2020 economic support payment under Division 1 of Part 9 of the Family Assistance Act; or

(f) a second 2020 economic support payment under Division 2 of Part 9 of the Family Assistance Act.

33 Subdivision DB of Division 5 of Part 3B (heading)

Omit "**Economic**", substitute "**2020 economic support payments, economic**".

34 Before section 123XPC

Insert:

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123XPBA Deductions from 2020 economic support payments

Scope

(1) This section applies if:
  (a) a person is subject to the income management regime; and
  (b) a 2020 economic support payment is payable to the person.

Deductions from 2020 economic support payments

(2) The following provisions have effect:
  (a) the Secretary must deduct from the 2020 economic support payment the deductible portion of the payment;
  (b) an amount equal to the deductible portion of the payment is credited to the Income Management Record;
  (c) an amount equal to the deductible portion of the payment is credited to the person's income management account.

(3) For the purposes of subsection (2), the ***deductible portion*** of a 2020 economic support payment is 100% of the amount of the payment.

35 Subsection 124PD(1) (after subparagraph (a)(vii) of the definition of *restrictable payment*)

Insert:

(viia) a first 2020 economic support payment under Division 1 of Part 2.6B of the 1991 Act; or

(viib) a second 2020 economic support payment under Division 2 of Part 2.6B of the 1991 Act; or

(viic) a first 2020 economic support payment under the ABSTUDY Scheme; or

(viid) a second 2020 economic support payment under the ABSTUDY Scheme; or

(viie) a first 2020 economic support payment under Division 1 of Part 9 of the Family Assistance Act; or

(viif) a second 2020 economic support payment under Division 2 of Part 9 of the Family Assistance Act; or

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Veterans' Entitlements Act 1986

36 Paragraph 5H(8)(paa)

Omit "or ETR payment", substitute ", ETR payment, first 2020 economic support payment or second 2020 economic support payment".

37 After paragraph 5H(8)(zzak)

Insert:

(zzal) a first 2020 economic support payment under Division 1 of Part IIIH;

(zzam) a second 2020 economic support payment under Division 2 of Part IIIH;

38 After Part IIIG

Insert:

Part IIIH—2020 economic support payment

Division 1—First 2020 economic support payment

67L First 2020 economic support payment

(1) A person is eligible for a first 2020 economic support payment if Division 3 applies to the person on a day in the period:

(a) starting on 12 March 2020; and

(b) ending on 13 April 2020.

(2) The amount of a person's first 2020 economic support payment under this Division is $750.

67M More than one entitlement

(1) A person may receive one payment only under this Division, regardless of how many times the person becomes eligible under section 67L.

(2) If:

(a) a first 2020 economic support payment under the ABSTUDY Scheme; or

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(b) a first 2020 economic support payment under Division 1 of Part 9 of the Family Assistance Act; or

(c) a first 2020 economic support payment under Division 1 of Part 2.6B of the Social Security Act;

is paid to a person, no payment under this Division can be paid to the person.

67N Claim not required for first 2020 economic support payment

A claim is not required for a first 2020 economic support payment under this Division.

67P Payment of first 2020 economic support payment

(1) If a person is eligible for a first 2020 economic support payment under this Division, the Commission must, subject to subsection (2), pay the payment to the person 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 paid; and

(b) in such manner as the Commission considers appropriate.

(2) The Commission must not pay the payment on or after 1 July 2022.

Division 2—Second 2020 economic support payment

67Q Second 2020 economic support payment

(1) A person is eligible for a second 2020 economic support payment if:

(a) Division 3 applies to the person on 10 July 2020; and

(b) the person does not receive COVID-19 supplement under the Social Security Act in respect of 10 July 2020.

(2) The amount of a person's second 2020 economic support payment under this Division is $750.

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67R More than one entitlement

(1) A person may receive one payment only under this Division, regardless of how many times the person becomes eligible under section 67Q.

(2) If:
  (a) a second 2020 economic support payment under the ABSTUDY Scheme; or
  (b) a second 2020 economic support payment under Division 2 of Part 9 of the Family Assistance Act; or
  (c) a second 2020 economic support payment under Division 2 of Part 2.6B of the Social Security Act;

is paid to a person, no payment under this Division can be paid to the person.

67S Claim not required for second 2020 economic support payment

A claim is not required for a second 2020 economic support payment under this Division.

67T Payment of second 2020 economic support payment

(1) If a person is eligible for a second 2020 economic support payment under this Division, the Commission must, subject to subsection (2), pay the payment to the person in a single lump sum:
  (a) on the date, occurring on or after 10 July 2020, that the Commission considers to be the earliest date on which it is reasonably practicable for the payment to be paid; and
  (b) in such manner as the Commission considers appropriate.

(2) The Commission must not pay the payment on or after 1 July 2023.

Division 3—Eligibility

67U Purpose of this Division

This Division applies for the purposes of subsection 67L(1) and paragraph 67Q(1)(a).

Note: Sections 67V to 67ZA are subject to section 67ZB (residence requirement).

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67V Payments under this Act

Service pension or income support supplement

(1) This Division applies to a person on a day if service pension or income support supplement is payable to the person on that day.

(2) For the purposes of subsection (1), and without limiting that subsection, service pension or income support supplement is taken to be payable to a person on a day (the ***test day***) if:
   (a) service pension or income support supplement ceases to be payable to the person on a day (the ***cessation day***) occurring on or before the test day; and
   (b) that cessation occurs because of employment income the person or the person's partner earns, derives or receives (either alone or in combination with any other ordinary income earned, derived or received by the person or the person's partner); and
   (c) were it not for the employment income, or the combined income, referred to in paragraph (b), the pension or supplement would be payable to the person throughout the period:
      (i) starting on the cessation day; and
      (ii) ending on the test day; and
   (d) the cessation day occurs no earlier than 12 weeks before the test day.

Disability pension or war widow's/widower's pension under Part II or IV

(3) This Division applies to a person on a day if:
   (a) the person receives for that day a pension under Part II or IV at a rate determined under or by reference to section 22, 23, 24, 25 or 27; and
   (b) the person's rate of the pension is greater than nil for that day.

(4) This Division applies to a person on a day if:
   (a) the person receives for that day a pension under Part II or IV at a rate determined under or by reference to subsection 30(1); and

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(b) the person's rate of the pension is greater than nil for that day.

(5) For the purposes of subsections (3) and (4), a person is taken to receive a pension under Part II or IV at a rate greater than nil even if the person's rate would be nil, or pension would not be payable, merely because the rate is reduced, or pension is not payable, under Division 4, 5 or 5A of Part II or section 74.

Veteran payment

(6) This Division applies to a person on a day if:
(a) veteran payment is payable to the person on that day; and
(b) veteran payment is so payable because of a claim made on or before that day.

67W Veterans' Children Education Scheme

This Division applies to a person on a day if:
(a) a payment under the Veterans' Children Education Scheme is payable to the person on that day; and
(b) the payment is so payable because of a claim the person makes on or before that day; and
(c) the person turns 16 on or before that day.

67X Seniors health card, gold card etc.

Seniors health card

(1) This Division applies to a person on a day if:
(a) the person makes a claim for a seniors health card under Division 2 of Part VIIC on or before that day; and
(b) the person does not withdraw that claim on or before that day; and
(c) the person is eligible for the card on that day.

(2) This Division applies to a person on a day if:
(a) the person is the holder of a seniors health card on that day because of subsection 118XA(3); and
(b) the person is eligible for the card on that day.

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Gold card

(3) This Division applies to a person on a day if:
  (a) the person is, on that day, the holder of a card, known as the Repatriation Health Card—For All Conditions, that evidences the person's eligibility under this Act or the MRCA to be provided with treatment for all injuries or diseases; and
  (b) the person is eligible for the card on that day.

(4) This Division applies to a person on a day if:
  (a) the person makes a claim, on or before that day, under:
    (i) section 8 of the *Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006*; or
    (ii) section 9 of the *Treatment Benefits (Special Access) Act 2019*;

    for a determination that he or she is an eligible person; and
  (b) the person does not withdraw that claim on or before that day; and
  (c) the person is an eligible person (within the meaning of that Act) on that day.

Fringe benefits

(5) This Division applies to a person on a day if the person is eligible for fringe benefits under subsection 53A(1A) of this Act on that day.

67Y MRCA

Compensation for permanent impairment

(1) This Division applies to a person on a day if either or both of the following apply:
  (a) weekly compensation under Part 2 of Chapter 4 of the MRCA:
    (i) is payable to the person for that day; or

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(ii) would be payable to the person for that day apart from paragraph 398(3)(b) of the MRCA and offsetting described in subsection 13(4) of the *Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004*;

(b) the person receives lump sum compensation under Part 2 of Chapter 4 of the MRCA on or before that day.

Special Rate Disability Pension

(2) This Division applies to a person on a day if Special Rate Disability Pension under the MRCA:

(a) is payable to the person for that day; or

(b) would be payable to the person for that day apart from section 204, and paragraph 398(3)(b), of the MRCA.

Compensation for wholly dependent partners

(3) This Division applies to a person on a day if either or both of the following apply:

(a) weekly compensation under Division 2 of Part 2 of Chapter 5 of the MRCA either:

(i) is payable to the person for that day; or

(ii) would be payable to the person for that day apart from paragraph 398(3)(b) of the MRCA;

(b) both:

(i) the person receives lump sum compensation under Division 2 of Part 2 of Chapter 5 of the MRCA on or before that day; and

(ii) subsection 388(6) of the MRCA does not apply to the person before that day.

67Z Education scheme under MRCA

This Division applies to a person on a day if:

(a) a payment under the scheme determined under section 258 of the MRCA is payable to the person on that day; and

(b) the payment is so payable because of a claim the person makes on or before that day; and

(c) the person turns 16 on or before that day.

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67ZA *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988*

This Division applies to a person on a day if:

(a) at any time, the person receives a payment of compensation under section 24 of the *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988*; and

(b) the payment is paid because of a claim the person makes on or before that day.

67ZB Residence requirement

Despite sections 67V to 67ZA, this Division does not apply to a person on a day if the person does not reside in Australia on that day.

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Schedule 5—Delegation by Director of Human Biosecurity

Biosecurity Act 2015

1 At the end of Part 3 of Chapter 10

Add:

544A Delegation of Director's functions or powers relating to human biosecurity control orders

(1) The Director of Human Biosecurity may, in writing, delegate any or all of the Director's functions or powers under Part 3 of Chapter 2 (human biosecurity control orders) to an SES employee, or an acting SES employee, in the Health Department who is a human biosecurity officer.

Note 1: The expressions ***SES employee*** and ***acting SES employee*** are defined in section 2B of the *Acts Interpretation Act 1901*.

Note 2: See also sections 34AA to 34A of the *Acts Interpretation Act 1901*, which contain extra rules about delegations.

(2) In performing any functions or exercising any powers under a delegation made under subsection (1), the delegate must comply with any directions of the Director of Human Biosecurity.

(3) A human biosecurity officer cannot, under a delegation made under subsection (1), perform a function or exercise a power under section 72 in relation to a human biosecurity control order if the human biosecurity officer:

(a) imposed the order under paragraph 60(1)(b); or

(b) made the request under subsection 71(3) in relation to the order.

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Schedule 6—Environmental management charges

Great Barrier Reef Marine Park Regulations 2019

1 At the end of section 217

Add:

Coronavirus economic response

(5) However, the amount of the standard tourist program charge that is payable for a day in the period beginning on 1 April 2020 and ending on 31 December 2020 is nil. This subsection does not affect the calculation in subsection (3).

(6) Subsection (5) and this subsection are repealed at the end of 31 December 2020.

2 At the end of section 219

Add:

Coronavirus economic response

(3) However, the amount of the standard tourist program charge that is payable for a tour that takes 3 hours or less on a day in the period beginning on 1 April 2020 and ending on 31 December 2020 is nil.

(4) Subsection (3) and this subsection are repealed at the end of 31 December 2020.

3 At the end of section 220

Add:

Coronavirus economic response

(3) However, the amount of the standard tourist program charge that is payable under subsection (1) for a tour on a day in the period beginning on 1 April 2020 and ending on 31 December 2020 is nil.

(4) Subsection (3) and this subsection are repealed at the end of 31 December 2020.

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4 At the end of section 223

Add:

Coronavirus economic response

(5) However, the amount of a charge that is payable under this section for any of the following quarters is nil:
  (a) the quarter beginning on 1 April 2020;
  (b) the quarter beginning on 1 July 2020;
  (c) the quarter beginning on 1 October 2020.

(6) Subsection (5) and this subsection are repealed at the end of 31 December 2020.

5 At the end of section 224

Add:

Coronavirus economic response

(5) However, the amount of a charge that is payable under this section in respect of an activity that is undertaken in any of the following quarters is nil:
  (a) the quarter beginning on 1 April 2020;
  (b) the quarter beginning on 1 July 2020;
  (c) the quarter beginning on 1 October 2020.

(6) Subsection (5) and this subsection are repealed at the end of 31 December 2020.

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Schedule 7—Assistance for apprentices and trainees and the aviation sector

Part 1—Education, Skills and Employment programs

Financial Framework (Supplementary Powers) Regulations 1997

1 In the appropriate position in Part 4 of Schedule 1AB (table)

Insert:

408	Coronavirus Economic Response—Assistance for Apprentices and Trainees	To provide payments to eligible employers of apprentices and trainees, Australian Apprenticeship Support Network providers and Group Training Organisations to: (a) encourage and support apprenticeships and traineeships; and (b) assist businesses, apprentices and trainees who may suffer adverse economic effects of the Coronavirus known as COVID-19. This objective also has the effect it would have if it were limited to measures: (a) to give effect to Australia's obligations under one or more of the following: (i) the International Covenant on Economic, Social and Cultural Rights, particularly Articles 2 and 6; (ii) the International Labour Organization's Convention concerning Employment Policy, particularly Articles 1 and 2; (iii) the International Labour Organization's Convention concerning Vocational Guidance and Vocational Training in the Development of Human Resources, particularly Articles 1, 2, 3 and 4; or

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(b) that are peculiarly adapted to the government of a nation and cannot otherwise be carried on for the benefit of the nation.

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Part 2—Infrastructure, Transport, Regional Development and Communications programs

Financial Framework (Supplementary Powers) Regulations 1997

2 In the appropriate position in Part 4 of Schedule 1AB (table)

Insert:

409	Coronavirus Economic Response—Aviation Support Program	To provide financial assistance to participants in the Australian aviation sector to assist with the impact on the sector of the Coronavirus known as COVID-19. This objective also has the effect it would have if it were limited to measures: (a) that are peculiarly adapted to the government of a nation and cannot otherwise be carried on for the benefit of the nation; or (b) relating to trade and commerce with other countries, or among the States and Territories; or (c) for the purposes of the defence of the Commonwealth and of the States; or (d) to give effect to Australia's obligations under Annex 17 to the Convention on International Civil Aviation, particularly Chapter 4 of that Annex; or (e) in, or in relation to, a Territory.

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Schedule 8—Providing flexibility in the Corporations Act

Corporations Act 2001

1 After Part 9.10

Insert:

Part 9.11—Coronavirus known as COVID-19

1362A Coronavirus known as COVID-19

(1) If subsection (2) applies, the Minister may, by legislative instrument:

(a) exempt classes of persons from the operation of specified provisions of this Act or the regulations; or

(b) modify the operation of specified provisions of this Act or the regulations in relation to classes of persons.

Note: The Minister may only make instruments during the 6 months beginning on the day this section commences (see subsection (5)). An instrument may be in force for a maximum of 6 months (see paragraph (4)(a)).

(2) This subsection applies if the Minister is satisfied that:

(a) it would not be reasonable to expect the persons in the class to comply with the provisions because of the impact of the coronavirus known as COVID-19; or

(b) the exemption or modification is otherwise necessary or appropriate in order to:

(i) facilitate continuation of business in circumstances relating to the coronavirus known as COVID-19; or

(ii) mitigate the economic impact of the coronavirus known as COVID-19.

(3) A legislative instrument made under subsection (1) may exempt or modify generally or subject to specified conditions. A person to whom a condition applies must comply with the condition. The

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Court may, on application by ASIC, order the person to comply with the condition.

(4) A legislative instrument made under subsection (1) ceases to be in force:

(a) at the end of the period of 6 months beginning on the day after the instrument is made; or

(b) if the instrument specifies an earlier time—at the specified earlier time.

(5) A legislative instrument must not be made under subsection (1) after the end of the period of 6 months beginning on the day this section commences. However, this does not prevent the Minister amending an instrument at any time before the instrument ceases to be in force in accordance with subsection (4).

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Schedule 9—Child care

A New Tax System (Family Assistance) Act 1999

1 Subsection 10(2) (heading)

Repeal the heading, substitute:

Allowable absences

2 Paragraph 10(2)(c)

Repeal the paragraph, substitute:

(c) either:

(i) there have been no more than 41 days in the financial year on which an approved child care service is taken to have provided a session of care to the child under this subsection as a result of this subparagraph; or

(ii) if the Minister's rules prescribe a particular event or circumstance—the conditions referred to in subsection (2AA) are met.

3 After subsection 10(2)

Insert:

(2AA) For the purposes of subparagraph (2)(c)(ii), the conditions are that:

(a) any conditions prescribed by the Minister's rules for the prescribed event or circumstance are met; and

(b) if the Minister's rules prescribe a number of days for the event or circumstance for all or part of the financial year—there have been no more than that number of days, in the financial year or the part of the financial year, on which an approved child care service is taken to have provided a session of care to the child under subsection (2) as a result of subparagraph (2)(c)(ii) in relation to that event or circumstance.

4 Subsection 10(3) (heading)

Repeal the heading, substitute:

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More than the number of allowable absences

5 Paragraph 10(3)(a)

Repeal the paragraph, substitute:

(a) the service is not taken to have provided the session of care to the child on the day under subsection (2); and

6 Subsection 10(3A)

After "or (iii)", insert "or paragraph (3)(e)".

7 Application

The amendments of the *A New Tax System (Family Assistance) Act 1999* made by this Schedule apply in relation to the 2019-2020 financial year and later financial years.

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

8 After subsection 201B(1)

Insert:

Exception because of prescribed event or circumstance

(1A) The provider is not required to take reasonable steps in relation to a session of care provided by the service to the child if:

(a) the Minister's rules prescribe a particular event or circumstance; and

(b) the session of care is provided during the period prescribed by the Minister's rules for that event or circumstance; and

(c) any other conditions prescribed by the Minister's rules for that event or circumstance are met.

Note: A defendant bears an evidential burden in relation to the matters mentioned in this subsection: see subsection 13.3(3) of the *Criminal Code* and section 96 of the Regulatory Powers Act.

9 Subsections 201C(1) and (1A)

Repeal the subsections, substitute:

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Duty to charge no more than usual hourly session fee

(1) The approved provider of a child care service must not charge an individual who is eligible for ACCS for a session of care provided by the service an hourly session fee that exceeds the hourly session fee that:

(a) the provider would ordinarily charge an individual who is eligible for CCS for the session of care; or

(b) if the provider is not taking reasonable steps in relation to the session of care because of subsection 201B(1A)—the provider charged immediately before the beginning of the period prescribed for the purposes of paragraph 201B(1A)(b).

(1A) The approved provider of a child care service must not charge an individual who benefits from a payment prescribed by the Minister's rules for the purposes of paragraph 2(2A)(c) of Schedule 2 to the Family Assistance Act (a ***prescribed payment***) in respect of a session of care provided by the service an hourly session fee that exceeds the hourly session fee that:

(a) the provider would ordinarily charge an individual who does not receive a prescribed payment; or

(b) if the provider is not taking reasonable steps in relation to the session of care because of subsection 201B(1A)—the provider charged immediately before the beginning of the period prescribed for the purposes of paragraph 201B(1A)(b).

(1B) If the approved provider of a child care service is not taking reasonable steps in relation to a session of care provided by the service to a child because of subsection 201B(1A), the provider must not charge an individual who is eligible for CCS for the session of care an hourly session fee that exceeds the hourly session fee that the provider charged immediately before the beginning of the period prescribed for the purposes of paragraph 201B(1A)(b).

10 Subsections 201C(2) and (3)

Omit "or (1A)", substitute ", (1A) or (1B)".

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Schedule 10—Superannuation drawdowns

Retirement Savings Accounts Regulations 1997

1 Clause 3A of Schedule 1

Omit "and 1 July 2010,", substitute ", 1 July 2010, 1 July 2019 and 1 July 2020,".

2 Clause 3A of Schedule 1A

Omit "and 1 July 2010,", substitute ", 1 July 2010, 1 July 2019 and 1 July 2020,".

3 Clause 10 of Schedule 4

Omit "and 1 July 2010,", substitute ", 1 July 2010, 1 July 2019 and 1 July 2020,".

4 Clause 3A of Schedule 5

Omit "and 1 July 2010,", substitute ", 1 July 2010, 1 July 2019 and 1 July 2020,".

Superannuation Industry (Supervision) Regulations 1994

5 Clause 3A of Schedule 1A

Omit "and 1 July 2010,", substitute ", 1 July 2010, 1 July 2019 and 1 July 2020,".

6 Clause 3A of Schedule 1AAB

Omit "and 1 July 2010,", substitute ", 1 July 2010, 1 July 2019 and 1 July 2020,".

7 Clause 10 of Schedule 6

Omit "and 1 July 2010,", substitute ", 1 July 2010, 1 July 2019 and 1 July 2020,".

8 Clause 4A of Schedule 7

Omit "and 1 July 2010,", substitute ", 1 July 2010, 1 July 2019 and 1 July 2020,".

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Schedule 11—Additional support for income support recipients

Part 1—Main amendments

Farm Household Support Act 2014

1 Subsection 42(1)

Omit "subsection (2)", substitute "subsections (2) and (3)".

2 At the end of section 42

Add:

(3) Subsection (1) does not apply to a person during the period covered by subsection 646(2) of the Social Security Act.

3 At the end of section 48

Add:

(5) Subsection (2) does not apply to a person during the period covered by subsection 646(2) of the Social Security Act.

4 Paragraph 94(b)

After "allowance)", insert ", except section 557".

5 Paragraph 94(d)

After "payment)", insert ", except section 646".

Social Security Act 1991

6 Subsection 7(7)

Omit "paragraph 540(d), subparagraphs 593(1)(g)(ii) and 593(1D)(b)(ii)", substitute "subparagraphs 540(d)(ii), 540BA(1)(d)(ii) and 593(1)(g)(ii), (1D)(b)(ii) and (5)(b)(ii)".

7 At the end of section 500Q

Add:

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(6) This section does not apply to a person during the period covered by subsection 504(2).

8 Subsection 500WA(1)

Omit "subsection (2)", substitute "subsections (2) and (4)".

9 At the end of section 500WA

Add:

(4) Subsection (1) does not apply to a person during the period covered by subsection 504(2).

10 At the end of section 500X

Add:

(6) Subsection (1) does not apply to a person during the period covered by subsection 504(2).

11 At the end of section 500Z

Add:

(4) Subsection (2) does not apply to a person during the period covered by subsection 504(2).

12 At the end of Subdivision A of Division 4 of Part 2.10

Add:

504 COVID-19 supplement

(1) If a person is receiving a parenting payment, the rate of the person's parenting payment is increased by the amount of the COVID-19 supplement. The increase begins on 27 April 2020.

Cessation of supplement

(2) This section ceases to apply at the end of:
  (a) the period (the ***initial period***) of 6 months beginning on the day on which this section commences, unless paragraph (b) applies; or
  (b) if a period is extended under subsection (3)—the extended period.

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(3) The Minister may, by legislative instrument, extend the initial period (or that period as extended one or more times under this subsection) by a period not exceeding 3 months. The Minister must be satisfied that the extension is in response to circumstances relating to the coronavirus known as COVID-19.

Amount of supplement

(4) For the period beginning on 27 April 2020 and ending at the end of the initial period, the amount of the COVID-19 supplement per fortnight is:
  (a) $550, unless paragraph (b) applies; or
  (b) if an amount is determined under subsection (5)—that amount.

(5) The Minister may, by legislative instrument, determine an amount for the purposes of paragraph (4)(b).

(6) For any extension period, the amount of the COVID-19 supplement is to be worked out in accordance with a determination under subsection (7).

(7) The Minister may, by legislative instrument, make a determination for the purposes of subsection (6).

(8) Without limiting subsection (7), the determination may provide that the amount of COVID-19 supplement per fortnight is nil for specified persons.

13 After section 540B

Insert:

540BA Qualification for youth allowance—coronavirus

(1) A person is qualified for a youth allowance in respect of a period if:
  (a) the person satisfies the requirements determined in an instrument under subsection (2); and
  (b) the person is not undertaking full-time study and is not a new apprentice; and
  (c) throughout the period the person is of youth allowance age (see Subdivision D); and

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(d) throughout the period the person:
(i) is an Australian resident; or
(ii) is exempt from the residence requirement within the meaning of subsection 7(7).

(2) The Minister may, by legislative instrument, determine requirements for the purposes of paragraph (1)(a). The Minister must be satisfied that the requirements are determined in response to circumstances relating to the coronavirus known as COVID-19.

(3) Without limiting subsection (2), the requirements may depend on the Secretary being satisfied of one or more specified matters.

(4) A person is not qualified for a youth allowance under subsection (1) after the end of the period covered by subsection 557(2).

14 Section 547B

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

15 At the end of section 547B

Add:

(2) A person who is not undertaking full-time study and is not a new apprentice is excluded from the application of the youth allowance assets test during the period covered by subsection 557(2).

16 At the end of section 549A

Add:

Exception—coronavirus

(8) If a person is not undertaking full-time study and is not a new apprentice, subsection (1) does not apply to the person during the period covered by subsection 557(2).

17 Subsection 549CA(2)

Omit "and (5)", substitute ", (5) and (6)".

18 At the end of section 549CA

Add:

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(6) Subsection (2) does not apply to a person during the period covered by subsection 557(2).

19 After subsection 549D(6)

Insert:

Exception—coronavirus

(6A) If a person is not undertaking full-time study and is not a new apprentice, subsection (1) does not apply to the person during the period covered by subsection 557(2).

20 At the end of section 553C

Add:

Exemption for coronavirus

(7) If a person is not undertaking full-time study and is not a new apprentice, subsection (2) does not apply to the person during the period covered by subsection 557(2).

21 After section 556B

Insert:

557 COVID-19 supplement

(1) If a person is receiving youth allowance and the person is not undertaking full-time study and is not a new apprentice, the rate of the person's youth allowance is increased by the amount of the COVID-19 supplement. The increase begins on 27 April 2020.

Cessation of supplement

(2) This section ceases to apply at the end of:
  (a) the period (the ***initial period***) of 6 months beginning on the day on which this section commences, unless paragraph (b) applies; or
  (b) if a period is extended under subsection (3)—the extended period.

(3) The Minister may, by legislative instrument, extend the initial period (or that period as extended one or more times under this

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subsection) by a period not exceeding 3 months. The Minister must be satisfied that the extension is in response to circumstances relating to the coronavirus known as COVID-19.

Amount of supplement

(4) For the period beginning on 27 April 2020 and ending at the end of the initial period, the amount of the COVID-19 supplement per fortnight is:
  (a) $550, unless paragraph (b) applies; or
  (b) if an amount is determined under subsection (5)—that amount.

(5) The Minister may, by legislative instrument, determine an amount for the purposes of paragraph (4)(b).

(6) For any extension period, the amount of the COVID-19 supplement is to be worked out in accordance with a determination under subsection (7).

(7) The Minister may, by legislative instrument, make a determination for the purposes of subsection (6).

(8) Without limiting subsection (7), the determination may provide that the amount of COVID-19 supplement per fortnight is nil for specified persons.

22 At the end of section 593 (after the note)

Add:

Coronavirus

(5) A person is qualified for a jobseeker payment in respect of a period if:
  (a) the person satisfies the requirements determined in an instrument under subsection (6); and
  (b) throughout the period the person:
    (i) is at least 22 years of age and has not reached the pension age; and
    (ii) is an Australian resident or is exempt from the residence requirement within the meaning of subsection 7(7); and

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(c) the person was not in receipt of a youth allowance during the period.

(6) The Minister may, by legislative instrument, determine requirements for the purposes of paragraph (5)(a). The Minister must be satisfied that the requirements are determined in response to circumstances relating to the coronavirus known as COVID-19.

(7) Without limiting subsection (6), the requirements may depend on the Secretary being satisfied of one or more specified matters.

(8) A person is not qualified for a jobseeker payment under subsection (5) after the end of the period covered by subsection 646(2).

23 Subsection 598(1)

Omit "and (8B)", substitute ", (8B) and (8C)".

24 After subsection 598(8B)

Insert:

(8C) Subsection (1) does not apply to a person during the period covered by subsection 646(2).

25 At the end of section 611 (after the notes)

Add:

(3) Subsection (1) does not apply to a person during the period covered by subsection 646(2).

26 Subsection 620(1)

Omit "and (4)", substitute ", (4) and (5)".

27 At the end of section 620

Add:

(5) Subsection (1) does not apply to a person during the period covered by subsection 646(2).

28 At the end of section 623A

Add:

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(10) Subsection (1) does not apply to a person during the period covered by subsection 646(2).

29 At the end of section 633

Add:

(7) Subsection (2) does not apply to a person during the period covered by subsection 646(2).

30 After section 645

Insert:

646 COVID-19 supplement

(1) If a person is receiving jobseeker payment, the rate of the person's jobseeker payment is increased by the amount of the COVID-19 supplement. The increase begins on 27 April 2020.

Cessation of supplement

(2) This section ceases to apply at the end of:
  (a) the period (the ***initial period***) of 6 months beginning on the day on which this section commences, unless paragraph (b) applies; or
  (b) if a period is extended under subsection (3)—the extended period.

(3) The Minister may, by legislative instrument, extend the initial period (or that period as extended one or more times under this subsection) by a period not exceeding 3 months. The Minister must be satisfied that the extension is in response to circumstances relating to the coronavirus known as COVID-19.

Amount of supplement

(4) For the period beginning on 27 April 2020 and ending at the end of the initial period, the amount of the COVID-19 supplement per fortnight is:
  (a) $550, unless paragraph (b) applies; or
  (b) if an amount is determined under subsection (5)—that amount.

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(5) The Minister may, by legislative instrument, determine an amount for the purposes of paragraph (4)(b).

(6) For any extension period, the amount of the COVID-19 supplement is to be worked out in accordance with a determination under subsection (7).

(7) The Minister may, by legislative instrument, make a determination for the purposes of subsection (6).

(8) Without limiting subsection (7), the determination may provide that the amount of COVID-19 supplement per fortnight is nil for specified persons.

31 Subsection 654(3) (method statement, step 1)

Omit "and 644AAA", substitute ", 644AAA and 646".

32 Paragraphs 654(5)(d) and (6)(b)

Omit "and 644AAA", substitute ", 644AAA and 646".

33 At the end of section 680 (after the notes)

Add:

(4) This section does not apply to a person during the period covered by subsection 646(2).

34 At the end of Division 4 of Part 2.14

Add:

710 COVID-19 supplement

(1) If a person is receiving sickness allowance, the rate of the person's sickness allowance is increased by the amount of the COVID-19 supplement. The increase begins on 27 April 2020.

(2) The amount of the COVID-19 supplement per fortnight is:
  (a) $550, unless paragraph (b) applies; or
  (b) if an amount is determined under subsection (3)—that amount.

(3) The Minister may, by legislative instrument, determine an amount for the purposes of paragraph (2)(b).

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35 At the end of section 739A

Add:

(10) Neither subsection (1) nor (2) applies to a person during the period covered by subsection 646(2).

36 At the end of section 745M

Add:

(4) Subsection (2) does not apply to a person during the period covered by subsection 646(2).

37 After section 1061JI

Insert:

1061JIA Qualification—national health emergency

(1) A person is qualified for a crisis payment if:
  (a) on the day on which the claim for the crisis payment is made:
    (i) the person has made a claim (whether on the same day or on an earlier day) for a social security pension or benefit; and
    (ii) the person is qualified for the pension or benefit; and
  (b) the person satisfies the requirements determined in an instrument under subsection (2).

(2) The Minister may, by legislative instrument, determine requirements for the purposes of paragraph (1)(b). The Minister must be satisfied that the requirements relate to a national health emergency.

(3) Without limiting subsection (2), the requirements may depend on the Secretary being satisfied of one or more specified matters.

38 Section 1061JL

Omit “or 1061JI”, substitute “, 1061JI or 1061JIA”.

39 At the end of Part 3.19

Add:

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1210B COVID-19 supplement

(1) If:

(a) a person is receiving a social security payment (other than parenting payment, youth allowance, jobseeker payment or sickness allowance); and

(b) the social security payment is determined in an instrument under subsection (2);

then:

(c) the rate of the person's social security payment is increased by the amount of the COVID-19 supplement for the period determined in that instrument in relation to that payment; and

(d) the amount of the COVID-19 supplement is the fortnightly amount determined in that instrument in relation to that payment.

(2) The Minister may, by legislative instrument, make a determination for the purposes of paragraphs (1)(b), (c) and (d). The Minister must be satisfied that the determination is in response to circumstances relating to the coronavirus known as COVID-19.

(3) This section ceases to apply at the end of the period covered by subsection 646(2).

40 Application provisions

(2) Subsection 540BA(1) of the *Social Security Act 1991*, as inserted by this Part, applies in relation to working out qualification for a youth allowance in respect of a period beginning on or after the commencement of this item.

(4) Subsection 593(5) of the *Social Security Act 1991*, as added by this Part, applies in relation to working out qualification for a jobseeker payment in respect of a period beginning on or after the commencement of this item.

40A Modifications of qualifications and payments under the social security law

(1) For any provision of the social security law relating to the qualification of persons for a social security payment, or to the rate of a social

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security payment, the Minister may, by legislative instrument, determine:

(a) for a provision that relates to the qualification of persons for a social security payment:

(i) that the provision is varied as specified in the determination; or

(ii) that the provision does not apply; or

(iii) that the provision does not apply and that another provision specified in the determination applies instead; or

(b) for a provision that relates to the rate of a social security payment:

(i) that the provision is varied as specified in the determination; or

(ii) that the provision does not apply and that a rate of payment specified in the determination applies instead.

(2) The Minister must be satisfied that the determination is in response to circumstances relating to the coronavirus known as COVID-19.

(3) A determination under this item has effect accordingly.

(4) In this item:

social security law has the same meaning as in the *Social Security Act 1991*.

social security payment has the same meaning as in the *Social Security Act 1991*.

(5) An instrument made under this item has no operation after 31 December 2020.

(6) This item is repealed on 31 December 2020.

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Part 2—Other amendments

Social Services and Other Legislation Amendment (Simplifying Income Reporting and Other Measures) Act 2020

41 Section 2

Repeal the section, substitute:

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**
Provisions	**Commencement**	**Date/Details**
1. The whole of this Act	A single day to be fixed by Proclamation. However, if the provisions do not commence before 1 July 2021, they commence on 1 July 2021.	

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.

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Schedule 12—Temporary relief for financially distressed individuals and businesses

Part 1—Amendments relating to individuals in financial distress

Bankruptcy Act 1966

1 Subsection 5(1)

Insert:

default period means:

(a) if a period longer than 21 days is prescribed—the prescribed period; or

(b) otherwise—21 days.

statutory minimum means:

(a) if an amount greater than $5,000 is prescribed—the prescribed amount; or

(b) otherwise—$5,000.

statutory period means:

(a) if a period longer than 21 days is prescribed—the prescribed period; or

(b) otherwise—21 days.

2 Subsection 5(1) (paragraph (a) of the definition of *stay period*)

Repeal the paragraph, substitute:

(a) the default period, beginning on that day, ends; or

3 Subsection 5(1) (at the end of paragraph (b) of the definition of *stay period*)

Add “or”.

4 Subsection 5(1)

Insert:

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time fixed, for compliance with a bankruptcy notice, means the period specified in the notice (as required by subsection 41(2A)).

5 Subsection 33(1)

Omit "the requirements of".

6 Subparagraph 40(1)(g)(i)

Omit "the time specified in the notice", substitute "the time fixed for compliance with the notice".

7 Subparagraph 40(1)(g)(ii)

Omit "fixed for the purpose", substitute "specified".

8 Subparagraphs 41(1)(a)(ii) and (b)(ii)

Omit "$5,000", substitute "the statutory minimum".

9 After subsection 41(2)

Insert:

(2A) The notice must specify a period for compliance with the notice. That period must be:

(a) if the notice is to be served in Australia—the statutory period after the debtor is served with the notice; or

(b) if the notice is to be served elsewhere—the period specified by the order of the Court giving leave to effect the service.

10 Subsections 41(5) and (6)

Omit "the time allowed for payment", substitute "the time fixed for compliance with the notice".

11 Subsections 41(6A) and (7)

Omit "the requirements of".

12 Subsection 42(1)

Omit "the time allowed by the notice", substitute "the time fixed for compliance with the notice".

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13 Paragraph 44(1)(a)

Omit "$5,000" (wherever occurring), substitute "the statutory minimum".

14 Paragraphs 244(1)(a), (b) and (c)

Omit "$5,000", substitute "the statutory minimum".

15 Application of amendments

The amendments made by items 1 to 14 of this Schedule apply to the following:

(a) bankruptcy notices issued on or after the commencement of this Schedule;

(b) petitions and declarations presented on or after the commencement of this Schedule.

Bankruptcy Regulations 1996

16 After regulation 4.02

Insert:

4.02AA Temporary increase to the statutory minimum and statutory period

(1) For the purposes of paragraph (a) of the definition of ***statutory minimum*** in subsection 5(1) of the Act, the amount prescribed is $20,000.

(2) For the purposes of paragraph (a) of the definition of ***statutory period*** in subsection 5(1) of the Act, the period prescribed is 6 months.

(3) This regulation is repealed at the end of the period of 6 months starting on the day this regulation commences.

17 After regulation 4.10

Insert:

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4.10A Temporary increase to the default period

(1) For the purposes of paragraph (a) of the definition of ***default period*** in subsection 5(1) of the Act, the period prescribed is 6 months.

(2) This regulation is repealed at the end of the period of 6 months starting on the day this regulation commences.

18 Schedule 1

After "(regulation 4.02)", insert:

Form 1—Bankruptcy notice

19 Paragraph 1 of Bankruptcy Notice in Schedule 1

Omit "* days".

20 Paragraph 1 (note) of Bankruptcy Notice in Schedule 1

Repeal the note.

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Part 2—Amendments relating to businesses in financial distress

Corporations Act 2001

21 Section 9

Insert:

statutory period means:

(a) if a period longer than 21 days is prescribed—the prescribed period; or

(b) otherwise—21 days.

22 Paragraphs 459E(2)(c) and 459F(2)(b)

Omit "21 days", substitute "the statutory period".

23 Subsection 459G(2)

Omit "21 days", substitute "the statutory period".

24 Subsection 459G(3)

Omit "those 21 days", substitute "that period".

25 In the appropriate position in Chapter 10

Insert:

Part 10.42—Transitional provisions relating to the Coronavirus Economic Response Package Omnibus Act 2020

1669 Application of amendments made by Schedule 12 to the *Coronavirus Economic Response Package Omnibus Act 2020*

The amendments made by Part 2 of Schedule 12 to the *Coronavirus Economic Response Package Omnibus Act 2020*

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apply to statutory demands that are served on or after the commencement of that Schedule.

Corporations Regulations 2001

26 Before regulation 5.4.01

Insert:

5.4.01AA Temporary increase to the statutory minimum and statutory period

(1) For the purposes of paragraph (a) of the definition of ***statutory minimum*** in section 9 of the Act, the amount prescribed is $20,000.

(2) For the purposes of paragraph (a) of the definition of ***statutory period*** in section 9 of the Act, the period prescribed is 6 months.

(3) This regulation is repealed at the end of the period of 6 months starting on the day this regulation commences.

27 Paragraphs 3 and 5 of Form 509H of Schedule 2

Omit "21 days", substitute "the statutory period".

28 Form 509H (note 2) of Schedule 2

Omit "minimum of $2,000.", substitute "minimum. The statutory minimum is $2,000 or a greater amount prescribed by the regulations. For a 6-month period in 2020, a greater amount of $20,000 is prescribed (see the *Coronavirus Economic Response Package Omnibus Act 2020*).".

29 Form 509H (note 5) of Schedule 2

Repeal the note, substitute:

5. The statutory period is 21 days or a longer period prescribed by the regulations. For a 6-month period in 2020, a longer period of 6 months is prescribed (see the *Coronavirus Economic Response Package Omnibus Act 2020*).

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Part 3—Temporary relief for directors from duty to prevent insolvent trading

Corporations Act 2001

30 Paragraph 588E(8A)(a)

After "subsection 588GA(1)", insert "or 588GAAA(1)".

31 After section 588GA

Insert:

588GAAA Safe harbour—temporary relief in response to the coronavirus

Safe harbour

(1) Subsection 588G(2) does not apply in relation to a person and a debt incurred by a company if the debt is incurred:
  (a) in the ordinary course of the company's business; and
  (b) during:
    (i) the 6-month period starting on the day this section commences; or
    (ii) any longer period that starts on the day this section commences and that is prescribed by the regulations for the purposes of this subparagraph; and
  (c) before any appointment during that period of an administrator, or liquidator, of the company.

(2) A person who wishes to rely on subsection (1) in a proceeding for, or relating to, a contravention of subsection 588G(2) bears an evidential burden in relation to that matter.

When the safe harbour does not apply

(3) Subsection (1) is taken never to have applied in relation to a person and a debt in the circumstances prescribed by the regulations for the purposes of this subsection.

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Definitions

(4) In this section:

evidential burden, in relation to a matter, means the burden of adducing or pointing to evidence that suggests a reasonable possibility that the matter exists or does not exist.

32 Subsection 588GB(7) (paragraph (b) of the definition of *relevant proceeding*)

After "subsection 588GA(1)", insert "or 588GAAA(1)".

33 Paragraph 588HA(1)(a)

After "safe harbour", insert "described in subsection 588GA(1)".

34 Subsection 588WA(1)

Repeal the subsection, substitute:

(1) Subsection 588V(1) does not apply in relation to a corporation that is the holding company of a company, and to a debt, if:

(a) the corporation takes reasonable steps to ensure that either subsection 588GA(1) or 588GAAA(1) (the ***safe harbour provision***) applies in relation to:

(i) each of the directors of the company; and

(ii) the debt; and

(b) the safe harbour provision does so apply in relation to each of those directors and to the debt.

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Schedule 13—Early release of superannuation

Income Tax (Transitional Provisions) Act 1997

1 At the end of Division 303

Add:

303-15 Superannuation lump sum member benefit paid to member on compassionate ground relating to the coronavirus

A superannuation member benefit that is a superannuation lump sum is not assessable income and is not exempt income if:

(a) it is paid from a complying superannuation plan; and

(b) it is paid because you satisfy:

(i) a condition of release specified in item 107A or 207AA of the table in Schedule 1 to the *Superannuation Industry (Supervision) Regulations 1994*; or

(ii) a condition of release specified in item 109AA of the table in Schedule 2 to the *Retirement Savings Accounts Regulations 1997*.

Retirement Savings Accounts Regulations 1997

2 Subregulation 4.01(2) (definition of *compassionate ground*)

Repeal the definition, substitute:

compassionate ground, in relation to the release of an RSA holder's preserved benefits or restricted non-preserved benefits in an RSA, means:

(a) a ground listed in subregulation 4.22A(1); or

(b) the ground referred to in subregulation 4.22B(1).

3 Regulation 4.19

Omit "standard set out in regulation 4.20 is", substitute "standards set out regulations 4.20 and 4.20B are".

4 At the end of Division 4.2 of Part 4

Add:

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4.20B Benefits to be paid as soon as practicable where member satisfies compassionate ground relating to coronavirus

(1) This regulation applies if:

(a) the Regulator has determined under subregulation 4.22B(3) (about coronavirus) that a specified amount of benefits in an RSA may be released on a compassionate ground; and

(b) the RSA provider receives from the Regulator a copy of the determination as referred to in subregulation 4.22B(6).

Note: See item 109AA of Schedule 2.

(2) The RSA provider must pay the benefits to the RSA holder as soon as practicable after the RSA provider receives the copy of the determination, without requiring any additional application from the RSA holder.

5 Subregulation 4.22A(2)

Omit “4.22(2)”, substitute “4.22(1)”.

6 After regulation 4.22A

Insert:

4.22B Release of benefits on compassionate ground—coronavirus

(1) A person may apply to the Regulator for a determination that an amount of the person’s preserved benefits, or restricted non-preserved benefits, in a specified RSA or RSAs may be released on the ground that it is required to assist the person to deal with the adverse economic effects of the coronavirus known as COVID-19 if:

(a) the person is unemployed; or

(b) the person is eligible to receive any of the following under the *Social Security Act 1991*:

(i) jobseeker payment;

(ii) parenting payment;

(iii) special benefit; or

(c) the person is eligible to receive youth allowance under the *Social Security Act 1991* (other than on the basis that the person is undertaking full-time study or is a new apprentice); or

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(d) the person is eligible to receive farm household allowance under the *Farm Household Support Act 2014*; or

(e) on or after 1 January 2020 the person was made redundant, or their working hours were reduced by 20% or more (including to zero); or

(f) for a person who is a sole trader—on or after 1 January 2020 the person's business was suspended or suffered a reduction in turnover of 20% or more.

(2) A person may make 2 applications under subregulation (1) as follows:

(a) one in the financial year ending 30 June 2020; and

(b) one in the financial year ending 30 June 2021.

However, no application may be made after the end of the period of 6 months starting on the day this regulation commences.

Note: This regulation was inserted by the *Coronavirus Economic Response Package Omnibus Act 2020*.

(3) The Regulator must determine, in writing, that the person has satisfied, for the purposes of subregulation 4.21(1) or 4.22(1), the condition of release on a compassionate ground if the Regulator has not already made a determination under this regulation or regulation 6.19B of the *Superannuation Industry (Supervision) Regulations 1994* in relation to the person in respect of an application made by the person in the financial year.

(4) For the purposes of subregulation (3), treat a revoked determination as not having been made.

(5) A determination under this regulation must specify the RSA or RSAs and the amount of the preserved benefits, or restricted non-preserved benefits, that may be released from each specified RSA. The sum of the amounts specified in a determination must not exceed $10,000.

(6) If the Regulator makes a determination under this regulation, the Regulator must give a copy of the determination to the person and the RSA provider of each specified RSA.

7 After item 109 in Schedule 2 (table)

Insert:

109AA	The Regulator has determined under	A single lump sum, not exceeding

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subregulation 4.22B(3) (about coronavirus) that a specified amount of benefits in the RSA may be released on a compassionate ground	the amount determined, in writing, by the Regulator in relation to the RSA

Superannuation Industry (Supervision) Regulations 1994

8 Subregulation 6.01(2) (definition of *compassionate ground*)

Repeal the definition, substitute:

> ***compassionate ground***, in relation to the release of a member's preserved benefits, or restricted non-preserved benefits, in a superannuation entity, means:
> (a) a ground listed in subregulation 6.19A(1); or
> (b) the ground referred to in subregulation 6.19B(1).

9 At the end of Division 6.2 of Part 6

Add:

6.17D Benefits to be paid as soon as practicable where member satisfies compassionate ground relating to coronavirus

(1) For the purposes of subsections 31(1) and 32(1) of the Act, the standard set out in subregulation (3) is applicable to the operation of regulated superannuation funds and approved deposit funds.

(2) This regulation applies if:
  (a) the Regulator has determined under subregulation 6.19B(3) (about coronavirus) that a specified amount of benefits in the fund may be released on a compassionate ground; and
  (b) the trustee of the fund receives from the Regulator a copy of the determination as referred to in subregulation 6.19B(6).

Note: See items 107A and 207AA of Schedule 1.

(3) The trustee must pay the benefits to the member as soon as practicable after the trustee receives the copy of the determination, without requiring any additional application from the member.

(4) However, subregulation (3) does not apply if it would require the trustee to pay benefits from a defined benefit interest.

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10 After regulation 6.19A

Insert:

6.19B Release of benefits on compassionate ground—coronavirus

(1) A person may apply to the Regulator for a determination that an amount of the person's preserved benefits, or restricted non-preserved benefits, in a specified superannuation entity or entities may be released on the ground that it is required to assist the person to deal with the adverse economic effects of the coronavirus known as COVID-19 if:

(a) the person is unemployed; or

(b) the person is eligible to receive any of the following under the *Social Security Act 1991*:

(i) jobseeker payment;

(ii) parenting payment;

(iii) special benefit; or

(c) the person is eligible to receive youth allowance under the *Social Security Act 1991* (other than on the basis that the person is undertaking full-time study or is a new apprentice); or

(d) the person is eligible to receive farm household allowance under the *Farm Household Support Act 2014*; or

(e) on or after 1 January 2020 the person was made redundant, or their working hours were reduced by 20% or more (including to zero); or

(f) for a person who is a sole trader—on or after 1 January 2020 the person's business was suspended or suffered a reduction in turnover of 20% or more.

(2) A person may make 2 applications under subregulation (1) as follows:

(a) one in the financial year ending 30 June 2020; and

(b) one in the financial year ending 30 June 2021.

However, no application may be made after the end of the period of 6 months starting on the day this regulation commences.

Note: This regulation was inserted by the *Coronavirus Economic Response Package Omnibus Act 2020*.

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(3) The Regulator must determine, in writing, that the person has satisfied, for the purposes of subregulation 6.18(1) or 6.19(1), the condition of release on a compassionate ground if the Regulator has not already made a determination under this regulation or regulation 4.22B of the *Retirement Savings Account Regulations 1997* in relation to the person in respect of an application made by the person in the financial year.

(4) For the purposes of subregulation (3), treat a revoked determination as not having been made.

(5) A determination under this regulation must specify the superannuation entity or entities and the amount of the preserved benefits, or restricted non-preserved benefits, that may be released from each specified entity. The sum of the amounts specified in a determination must not exceed $10,000.

(6) If the Regulator makes a determination under this regulation, the Regulator must give a copy of the determination to the person and the trustee of each specified superannuation entity.

11 In the appropriate position in Part 1 of Schedule 1 (table)

Insert:

107A	The Regulator has determined under subregulation 6.19B(3) (about coronavirus) that a specified amount of benefits in the regulated superannuation fund may be released on a compassionate ground	A single lump sum, not exceeding the amount determined, in writing, by the Regulator in relation to the fund

12 After item 207 in Part 2 of Schedule 1 (table)

Insert:

207AA	The Regulator has determined under subregulation 6.19B(3) (about coronavirus) that a specified amount of benefits in the approved deposit fund may be released on a compassionate ground	A single lump sum, not exceeding the amount determined, in writing, by the Regulator in relation to the fund

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Schedule 14—Medicare levy and Medicare levy surcharge income thresholds

A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act 1999

1 Paragraphs 15(1)(c) and 16(2)(c)

Omit "$22,398", substitute "$22,801".

Medicare Levy Act 1986

2 Subsection 3(1) (paragraph (a) of the definition of *phase-in limit*)

Omit "$44,272", substitute "$45,069".

3 Subsection 3(1) (paragraph (c) of the definition of *phase-in limit*)

Omit "$27,997", substitute "$28,501".

4 Subsection 3(1) (paragraph (a) of the definition of *threshold amount*)

Omit "$35,418", substitute "$36,056".

5 Subsection 3(1) (paragraph (c) of the definition of *threshold amount*)

Omit "$22,398", substitute "$22,801".

6 Subsection 8(5) (definition of *family income threshold*)

Omit "$37,794", substitute "$38,474".

7 Subsection 8(5) (definition of *family income threshold*)

Omit "$3,471", substitute "$3,533".

8 Subsections 8(6) and (7)

Omit "$37,794", substitute "$38,474".

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9 Subsection 8(7)

Omit “$49,304”, substitute “$50,191”.

10 Paragraph 8D(3)(c)

Omit “$22,398”, substitute “$22,801”.

11 Subparagraph 8D(4)(a)(ii)

Omit “$22,398”, substitute “$22,801”.

12 Paragraph 8G(2)(c)

Omit “$22,398”, substitute “$22,801”.

13 Subparagraph 8G(3)(a)(ii)

Omit “$22,398”, substitute “$22,801”.

14 Application of amendments

The amendments made by this Schedule apply to assessments for the 2019-20 year of income and later years of income.

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Schedule 15—Intergenerational report

Charter of Budget Honesty Act 1998

1 Paragraph 20(1)(a) of Schedule 1

Repeal the paragraph, substitute:

(a) an intergenerational report is to be publicly released and tabled on or before 30 June 2021;

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Schedule 16—Deferral of sunsetting

1 Deferral of sunsetting

(1) This item applies if, on or before 15 October 2020, an Act or legislative instrument, or a provision of an Act or legislative instrument, (the ***sunsetting legislation***) would (apart from this item) cease to have any operation on a day (the ***original sunset day***).

(2) A relevant Minister for the sunsetting legislation may, by legislative instrument, before the original sunset day, determine that the sunsetting legislation:

(a) continues to operate until a specified day (the ***later sunset day***) that is no later than 6 months from the original sunset day; and

(b) ceases to operate on that later sunset day.

(3) A legislative instrument made under subitem (2) has effect according to its terms despite any other law of the Commonwealth.

(4) To avoid doubt, and without limiting subitem (1), sunsetting legislation may cease to have any operation on a day because:

(a) the sunsetting legislation is repealed or ceases to be in force (however described); or

(b) any power, right or liability conferred, created or imposed by the sunsetting legislation ceases.

(5) In this item, a ***relevant Minister*** for sunsetting legislation is:

(a) if the sunsetting legislation is an Act or a provision of an Act—any Minister who administers the Act or the provision (whether alone or together with one or more other Ministers); or

(b) if the sunsetting legislation is a legislative instrument or a provision of a legislative instrument—any Minister who administers the enabling legislation (within the meaning of the *Legislation Act 2003*) under which that legislative instrument is made.

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[*Minister's second reading speech made in—*
House of Representatives on 23 March 2020
Senate on 23 March 2020]

(44/20)

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