

Child Support (Registration and Collection) Act 1988

No. 3, 1988

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**About this compilation**

**This compilation**

This is a compilation of the *Child Support (Registration and Collection) Act 1988* that shows the text of the law as amended and in force on 1 January 2022 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

**Uncommenced amendments**

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Editorial changes**

For more information about any editorial changes made in this compilation, see the endnotes.

**Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

**Self‑repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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An Act to make provision for the collection of certain periodic maintenance payments, and for other purposes

Part I—Preliminary

1 Short title

 This Act may be cited as the *Child Support (Registration and Collection) Act 1988*.

2 Commencement

 This Act shall come into operation on a day to be fixed by Proclamation.

3 Objects of Act

 (1) The principal objects of this Act are to ensure:

 (a) that children receive from their parents the financial support that the parents are liable to provide; and

 (b) that periodic amounts payable by parents towards the maintenance of their children are paid on a regular and timely basis; and

 (c) that Australia is in a position to give effect to its obligations under international agreements or arrangements relating to maintenance obligations arising from family relationship, parentage or marriage.

 (2) It is the intention of the Parliament that this Act shall be construed and administered, to the greatest extent consistent with the attainment of its objects, to limit interferences with the privacy of persons.

3A Application of the *Criminal Code*

 Chapter 2 of the *Criminal Code* (except Part 2.5) applies to all offences against this Act.

4 Interpretation

 (1) In this Act, unless the contrary intention appears:

***AAT*** means the Administrative Appeals Tribunal.

***AAT Act***means the *Administrative Appeals Tribunal Act 1975*.

***AAT first review*** has the meaning given by section 89.

***AAT second review*** has the meaning given by section 96A.

***Account*** means the Child Support Account continued in existence by section 73.

***administrative assessment*** has the same meaning as in the Assessment Act.

***affecting event***, in relation to an enforceable maintenance liability, means any event the happening of which operates, under the terms and conditions of the relevant court order or maintenance agreement or otherwise by force of law, to vary or otherwise affect the liability or any of the particulars included in the entry in the Child Support Register in relation to the liability, and includes a terminating event in relation to the liability, but does not include:

 (a) the making by, or registration in, a court of an order; or

 (b) the registration in, or approval by, a court of a maintenance agreement.

***agency reimbursement liability*** means a liability in circumstances where:

 (a) a parent or step‑parent of a child is liable to pay a periodic amount for the maintenance of the child; and

 (b) an amount has been paid by an overseas authority for the maintenance of the child to the person who has the care of the child; and

 (c) the overseas authority seeks reimbursement of the amount mentioned in paragraph (b) from the parent or step‑parent.

***appealable collection refusal decision*** means a decision resulting in the failure of the Registrar to collect an amount payable under an enforceable maintenance liability or carer liability, being an amount that has become due and payable and remained unpaid for at least 6 months, if:

 (a) proceedings have not been instituted in a court for recovery of the amount; or

 (b) proceedings have been instituted in a court for recovery of the amount and at least 3 months have elapsed since the proceedings were instituted.

***appealable refusal decision*** means:

 (a) a decision under section 22 or subsection 24(1), 24A(1), or 25(2) refusing to register a registrable maintenance liability; or

 (aaaa) a decision under section 25A refusing to enter the particulars of a liability; or

 (aaa) a decision under subsection 26B(3) or section 65B refusing to register an elected period; or

 (aa) a decision under paragraph 28A(5)(d) or (e); or

 (b) a decision under section 36, 37A, 37B, 38A, 39, 39B or 44 refusing to vary particulars entered in the Child Support Register; or

 (ba) a decision under subsection 37B(4) determining, or refusing to determine, a day; or

 (bb) a decision under paragraph 39A(6)(b) or (c); or

 (c) a decision under section 71, 71A or 71C refusing to credit an amount against the amount payable under a liability to the Commonwealth; or

 (ca) a decision under subsection 72AB(3).

***applicable Rules of Court*** has the same meaning as in the *Family Law Act 1975*.

***Assessment Act*** means the *Child Support (Assessment) Act 1989*.

***Australia*** includes the external Territories.

***care percentage decision*** means a decision as to the particulars of an administrative assessment, or as to the particulars of a notional assessment, to the extent that the decision involves (wholly or partly):

 (a) a determination of a person’s percentage of care for a child that was made under a provision of Subdivision B of Division 4 of Part 5 of the Assessment Act; or

 (b) a determination relating to a person that has effect, under section 54K of that Act, as if it were a determination made under such a provision.

***carer debt*** means an amount that is a debt due to the Commonwealth under section 69B.

***carer liability*** means a liability to pay a debt that is due to the Commonwealth under section 69B.

***Chief Executive Centrelink*** has the same meaning as in the *Human Services (Centrelink) Act 1997*.

***Chief Executive Medicare*** has the same meaning as in the *Human Services (Medicare) Act 1973*.

***child of a marriage*** has the same meaning as in the *Family Law Act 1975*.

***child support*** means financial support under the Assessment Act, including financial support by way of lump sum payment or by way of transfer or settlement of property.

***child support agreement*** has the same meaning as in the Assessment Act.

***child support assessment*** means an assessment (other than a notional assessment) made under the Assessment Act.

***child support debt*** means an amount that is a debt due to the Commonwealth under section 30.

***child support enforcement period***, in relation to a registered maintenance liability, means:

 (a) the period commencing on the day on which the liability first becomes enforceable under this Act and ending on the day on which the liability first ceases to be so enforceable; and

 (b) if the liability ceases to be enforceable under this Act and again becomes so enforceable (whether on one occasion or more than one occasion)—each period commencing on a day on which the liability again becomes so enforceable and ending on the day on which the liability next ceases to be so enforceable.

***Child Support Register*** means the Child Support Register established by this Act.

***child support related debt*** means:

 (a) the amount of penalty (if any) imposed under section 67 in respect of a child support debt; or

 (b) the amount of penalty (if any) imposed under section 64AF of the Assessment Act; or

 (c) any costs ordered by a court to be paid to the Commonwealth in respect of an offence committed by a person against this Act or the Assessment Act; or

 (d) any amount ordered by a court, upon the conviction of a person for an offence against this Act or the Assessment Act, to be paid by the person to the Registrar.

***closing day***, in relation to a calendar month, means the day 9 days, or such lesser number of days as is prescribed for the purposes of this definition, before the first Wednesday in the following calendar month.

***collection agency maintenance liability***, in relation to a State or Territory, means a liability:

 (a) that is a liability of:

 (i) a parent of a child to pay a periodic amount for the maintenance of the child; or

 (ii) a step‑parent of a child to pay a periodic amount for the maintenance of the child; or

 (iii) a party to a marriage to pay a periodic amount for the maintenance of the other party to the marriage; or

 (iv) a party to a de facto relationship to pay a periodic amount for the maintenance of the other party to the de facto relationship;

 whether or not the liability arises under a court order or court registered maintenance agreement; and

 (b) in relation to which collection or recovery action is being conducted by or under the control or supervision of, or that has been lodged for collection or recovery action by, an authority, or the person holding an office, established under the law of the State or Territory.

***Commissioner*** means the Commissioner of Taxation.

***company*** includes any body or association, corporate or unincorporate, but does not include a partnership.

***court exercising jurisdiction under this Act*** does not include a court exercising jurisdiction in a proceeding under subparagraph 113(c)(i).

***court having jurisdiction under this Act*** does not include a court that has jurisdiction under this Act only in relation to the recovery of amounts of child support.

***court order*** means an order:

 (a) that was made by, or registered in, a court under this Act, the Assessment Act, the *Family Law Act 1975*, the *Matrimonial Causes Act 1959* or the law of a State or Territory; and

 (b) that has not been set aside or discharged and has not expired or otherwise ceased to be in force.

***court registered maintenance agreement*** means a maintenance agreement:

 (a) that has been:

 (i) registered in, or approved by, a court under the *Family Law Act 1975*;

 (ii) sanctioned by a court under paragraph 87(1)(k) of the *Matrimonial Causes Act 1959*; or

 (iii) registered in, or approved by, a court under the law of a State or Territory;

 (b) that has not been set aside, and has not expired or otherwise ceased to be in force; and

 (c) the registration, approval or sanction of which has not been revoked or cancelled, and that has not otherwise ceased to be in force.

***decree*** has the same meaning as in the *Family Law Act 1975*.

***deductible liability*** has the meaning given by section 43.

***Deputy Commissioner*** means a Deputy Commissioner of Taxation.

***employee***, when used in Part IV, VI or IX, means a person who receives, or is entitled to receive, work and income support related withholding payments.

***employer*** means a person who makes, or is liable to make, work and income support related withholding payments.

***enforceable maintenance liability*** means a registered maintenance liability that is enforceable under this Act.

***Family Court of a State*** means a court to which section 41 of the *Family Law Act 1975* applies.

***Family Law Act 1975*** includes regulations under that Act.

***Federal Circuit and Family Court of Australia*** means:

 (a) the Federal Circuit and Family Court of Australia (Division 1); or

 (b) the Federal Circuit and Family Court of Australia (Division 2).

***Federal Circuit and Family Court of Australia (Division 1) Rules*** means the Rules of Court made under Chapter 3 of the *Federal Circuit and Family Court of Australia Act 2021*.

***final***:

 (a) in relation to a decision of the AAT—has the meaning given by subsections 110W(1) and (1A); and

 (b) in relation to a decision of a court—has the meaning given by subsections 110W(2) and (3); and

 (c) in relation to a decision of the Registrar—has the meaning given by subsection 110W(4).

***Full Court of the Federal Circuit and Family Court of Australia (Division 1)*** has the same meaning as ***Full Court*** in the *Federal Circuit and Family Court of Australia Act 2021*.

***government body*** means the Commonwealth, a State, a Territory or an authority of the Commonwealth or a State or Territory.

***Human Services Department*** means Services Australia.

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

***Human Services Secretary*** means the Chief Executive Officer of Services Australia.

***Immigration Department*** means the Department administered by the Minister administering the *Migration Act 1958*.

***income tested pension, allowance or benefit*** has the same meaning as in the *Family Law Act 1975*.

***initial period***, in relation to a registrable maintenance liability or a registered maintenance liability, means the period entered in the Child Support Register under paragraph 26(2)(a).

***instalment of parental leave pay*** means an instalment of parental leave pay under the *Paid Parental Leave Act 2010*.

***international maintenance arrangement*** means:

 (a) an international treaty; or

 (b) a non‑treaty arrangement between Australia and a reciprocating jurisdiction that relates to maintenance obligations arising from family relationship, parentage or marriage.

***international treaty*** means a treaty that relates to maintenance obligations arising from family relationship, parentage or marriage and whose parties are:

 (a) Australia and a foreign country; or

 (b) Australia and 2 or more foreign countries.

***maintenance*** includes child support.

***maintenance agreement*** means an agreement in writing (whether made within or outside Australia) that makes provision in relation to the maintenance of a child, a party to a marriage or a party to a de facto relationship (whether or not it also makes provision in relation to other matters), and includes such an agreement that varies an earlier maintenance agreement, and also includes a financial agreement, or Part VIIIAB financial agreement, within the meaning of the *Family Law Act 1975*.

Note: A parenting plan under the *Family Law Act 1975* which deals with the maintenance of a child will come within this definition (see in particular section 63C of that Act).

***Matrimonial Causes Act 1959*** includes the rules made under that Act.

***medicare program*** has the same meaning as in the *Human Services (Medicare) Act 1973*.

***modifications*** includes additions, omissions and substitutions.

***non‑parent carer*** has the meaning given by section 5 of the Assessment Act.

***order*** includes:

 (a) an interim order; and

 (b) an order (including an interim order) made under the law of a foreign country.

***overseas authority*** means a judicial or administrative authority of a reciprocating jurisdiction that is responsible for giving effect to an international maintenance arrangement.

***overseas maintenance liability*** means a liability that arises under:

 (a) a maintenance order made by a judicial authority of a reciprocating jurisdiction; or

 (b) a maintenance agreement registered by a judicial or administrative authority of a reciprocating jurisdiction; or

 (c) a maintenance assessment issued by an administrative authority of a reciprocating jurisdiction.

***party to a de facto relationship*** has the same meaning as in the *Family Law Act 1975*.

***party to a marriage*** has the same meaning as in Part VIII of the *Family Law Act 1975*.

***payee***:

 (a) means:

 (i) in relation to a registrable maintenance liability or an overseas maintenance liability—the person who is entitled, or would, but for the registration of the liability under this Act, be entitled, to receive payments under the liability; and

 (ii) in relation to an agency reimbursement liability—the overseas authority seeking reimbursementunder that liability; and

 (iii) in relation to a carer liability—the person who is entitled to receive payment under the liability (see subsection 69B(3)); and

 (b) for the purposes of section 42C and Parts VII and VIIA, in relation to a registrable overseas maintenance liability, also includes an overseas authority.

***payer*** means:

 (a) in relation to a registrable maintenance liability—the person who is liable to make payments under the liability; or

 (b) in relation to a deductible liability—the person who is liable to pay the liability.

***payment period,*** except in section 76,means one of the following periods:

 (a) a week;

 (b) a fortnight;

 (c) a 4 week period;

 (d) a month;

 (e) a calendar month.

***periodic amount*** means a weekly, monthly, yearly or other periodic amount.

***person*** includes a company.

***protected earnings rate*** means a weekly rate prescribed for the purposes of this definition.

***reciprocating jurisdiction*** means:

 (a) a foreign country; or

 (b) a part of a foreign country;

that is prescribed by the regulations to be a reciprocating jurisdiction.

***reconsideration*** of a decision has the meaning given by section 110Q.

***registered maintenance liability*** means a registrable maintenance liability that is registered under this Act.

***registrable maintenance liability*** means a liability that is, under section 17, 17A, 18 or 18A, a registrable maintenance liability.

***registrable overseas maintenance liability*** means a registrable maintenance liability mentioned in section 18A.

***Registrar*** means the Child Support Registrar.

***regular care*** has the meaning given by subsection 5(2) of the Assessment Act.

***related Federal Circuit and Family Court of Australia (Division 2) Rules*** has the same meaning as in the *Family Law Act 1975.*

***relative*** has a meaning affected by subsection (5).

***relevant debt*** means:

 (a) a child support debt or a child support related debt; or

 (b) a carer debt.

***relevant debtor*** means a person who is liable to pay a relevant debt.

***remaining lump sum payment*** has the meaning given by subsection 69A(4).

***resident of a reciprocating jurisdiction*** means a person who is habitually resident in the reciprocating jurisdiction.

***resident of Australia***:

 (a) means a person who is a resident of Australia for the purposes of the *Income Tax Assessment Act 1936*; and

 (b) does not include a resident of a reciprocating jurisdiction.

***resumption determination*** means a determination made by the Registrar under subsection 79A(3) or 79B(3).

***salary or wages*** means:

 (a) work and income support related withholding payments other than:

 (i) payments of an income tested pension, allowance or benefit; or

 (ii) payments prescribed, or included in a class of payments prescribed, for the purposes of this paragraph; and

 (b) payments prescribed, or included in a class of payments prescribed, for the purposes of this paragraph.

***Second Commissioner*** means a Second Commissioner of Taxation.

***Secretary*** means the Secretary of the Department.

***standard Rules of Court*** has the same meaning as in the *Family Law Act 1975*.

***step‑parent*** has the same meaning as in the *Family Law Act 1975*.

***suspension determination*** means a determination made by the Registrar under subsection 79A(1) or 79B(1).

***terminating event***, in relation to an enforceable maintenance liability, means:

 (a) the death of the payer unless, under the terms and conditions of the relevant court order or maintenance agreement or otherwise by force of law, the liability is to continue after the death of the payer;

 (b) the death of the person to whose maintenance the liability relates;

 (c) in a case where the liability relates to the maintenance of a child—the happening of any of the following events:

 (i) the child attaining 18 years of age unless:

 (A) under the terms and conditions of the relevant court order or maintenance agreement or otherwise by force of law, the liability is to continue after the child attains that age; or

 (B) section 151D of the Assessment Act applies in relation to the child;

Note: Section 151D of the Assessment Act modifies the normal rules about terminating events in relation to certain children who turn 18 during a year in which the child is in full‑time secondary education.

 (ii) the adoption or marriage of the child unless, under the terms and conditions of the relevant court order or maintenance agreement or otherwise by force of law, the liability is to continue after the adoption or marriage of the child;

 (ca) in a case where section 151D of the Assessment Act applies to the child because of an application made under section 151B of that Act—the last day of the secondary school year (within the meaning of that Act) to which the application relates; or

Note: Section 151B of the Assessment Act provides for a person to apply to continue an administrative assessment or child support agreement under that Act in force after a child’s 18th birthday. If the application is granted, section 151D of that Act modifies the normal rules about terminating events.

 (cb) if the liability is of a kind mentioned in section 18A and one only of the payer and payee is a resident of Australia—the payer or payee ceases to be a resident of Australia; or

 (cc) if the liability is of a kind mentioned in section 18A and both the payer and the payee are residents of Australia—both cease to be residents of Australia; or

 (cd) if the liability is of a kind mentioned in section 18A and either the payer or the payee is a resident of a reciprocating jurisdiction—the payer or the payee (as the case may be) ceases to be a resident of the reciprocating jurisdiction and does not, immediately after so ceasing, become a resident of another reciprocating jurisdiction or of Australia; or

 (ce) if the liability is of a kind mentioned in section 18A and either the payer or the payee is a resident of a reciprocating jurisdiction—the reciprocating jurisdiction is declared in regulations made for the purposes of section 30A to be an excepted reciprocating jurisdiction in which enforcement of a liability would be inconsistent with the international maintenance arrangement with the jurisdiction; or

 (d) in a case where the liability relates to the maintenance of a party to a marriage—the re‑marriage of the person unless, under the terms and conditions of the relevant court order or maintenance agreement or otherwise by force of law, the liability is to continue after the re‑marriage of the person; or

 (daa) in a case where the liability relates to the maintenance of a party to a de facto relationship—the marriage of the person unless, under the terms and conditions of the relevant court order or maintenance agreement or otherwise by force of law, the liability is to continue after the marriage of the person; or

 (e) any other event the happening of which operates, under the terms and conditions of the relevant court order or maintenance agreement or otherwise by force of law, to end the liability;

but does not include:

 (f) the making by, or registration in, a court of an order; or

 (g) the registration in, or approval by, a court of a maintenance agreement.

***this Act*** includes the regulations.

***transferred maintenance liability*** means a collection agency maintenance liability that has, under arrangements made under section 20 or 21, been transferred to the Child Support Register.

***trustee*** includes:

 (a) a person appointed or constituted trustee by act of parties, by order or declaration of a court, or by operation of law; or

 (b) an executor, administrator or other personal representative of a deceased person; or

 (c) a guardian or committee; or

 (d) a receiver or receiver and manager; or

 (e) a liquidator of a company; or

 (ea) an administrator, within the meaning of the *Corporations Act 2001*, of a company; or

 (eb) an administrator of a deed of company arrangement executed by a company under Part 5.3A of that Act; or

 (f) a person:

 (i) having or taking on himself or herself the administration or control of any real or personal property affected by any express or implied trust;

 (ii) acting in any fiduciary capacity; or

 (iii) having the possession, control or management of any real or personal property of a person under any legal or other disability.

***vary***, in relation to the particulars entered in the Child Support Register in relation to a registered maintenance liability, includes the addition of a particular, and the omission of a particular and the substitution of another particular.

***Veterans’ Affairs Department*** means the Department administered by the Minister administering the *Veterans’ Entitlements Act 1986*.

***weekly deduction rate*** means:

 (a) for an enforceable maintenance liability—the weekly rate of payment specified in the particulars of the entry in the Child Support Register in relation to the liability; or

 (b) for any other deductible liability—the weekly rate of payment specified in the notice given in relation to the liability under section 45.

***work and income support related withholding payments*** means:

 (a) payments from which an amount must be withheld under a provision of Subdivision 12‑B (other than section 12‑55), 12‑C or 12‑D or Division 13 in Schedule 1 to the *Taxation Administration Act 1953* (even if the amount is not withheld); or

 (b) payments from which an amount would be required to be withheld under a provision mentioned in paragraph (a) (other than section 12‑55) apart from subsection 12‑1(1A) in Schedule 1 to that Act.

Note: The payments covered are: payments to employees and company directors, payments to office holders, return to work payments, payments under labour hire arrangements, payments of annuities, payments of superannuation benefits, payments for termination of employment, payments for unused leave, benefit payments, compensation payments, payments specified by regulations and alienated personal services payments.

***year of income***, in relation to a person, means:

 (a) a year of income (within the meaning of the *Income Tax Assessment Act 1936*); or

 (b) an income year (within the meaning of the *Income Tax Assessment Act 1997*).

 (3) A reference in this Act to the payer or payee of a registrable maintenance liability is, in relation to an entry in the Child Support Register that does not relate to a registrable maintenance liability, a reference to the person named in the entry as payer or payee, as the case requires.

 (4) Where:

 (a) the Registrar is required, under section 22, subsection 24(1), 24A(1) or 25(2), or section 36, 37A, 37B, 38A, 39, 39B or 44, to do an act within a specified period; and

 (b) the Registrar does not either do that act or refuse to do that act;

the Registrar shall, for the purposes of the definition of ***appealable refusal decision*** in subsection (1), be deemed:

 (c) in a case where the Registrar within that period, by notice in writing served on a person, requires the person to provide information necessary to the Registrar to make a decision to do or refuse to do that act—at the end of the period of 28 days after the receipt by the Registrar of the information; or

 (d) in any other case—at the end of that period;

to have refused to do that act.

 (5) For the purposes of this Act, the relatives of a person are taken to include the following (without limitation):

 (a) a partner (within the meaning of the Assessment Act) of the person;

 (b) someone who is the parent of the person, or someone of whom the person is a parent, because of the definition of ***parent*** in the Assessment Act;

 (c) anyone else who would be a relative of the person if someone mentioned in paragraph (a) or (b) is taken to be a relative of the person.

4A Use of computer programs to make decisions

 (1) The Human Services Secretary may arrange for the use, under the Registrar’s control, of computer programs for any purposes for which the Registrar may make decisions under this Act.

 (2) A decision made by the operation of a computer program under an arrangement made under subsection (1) is taken to be a decision made by the Registrar.

5 Extension and application of Act in relation to maintenance of exnuptial children

Extension of Act to States (except Western Australia)

 (1) Subject to subsections (4) and (5), this Act in so far as it relates to the maintenance of exnuptial children extends to New South Wales, Victoria, Queensland, South Australia and Tasmania.

Extension of Act to Western Australia

 (2) If:

 (a) the Parliament of Western Australia refers to the Parliament of the Commonwealth the matter of the maintenance of exnuptial children or matters that include that matter; or

 (b) Western Australia adopts this Act in so far as it relates to the maintenance of exnuptial children;

then, subject to subsections (4), (5), (5A) and (5B), this Act in so far as it relates to the maintenance of exnuptial children also extends to Western Australia.

Application of Act to Territories

 (3) This Act in so far as it relates to the maintenance of exnuptial children applies in and in relation to the Territories.

Limitations on extension of Act to States

 (4) This Act extends to a State by virtue of subsection (1) or (2) only for so long as there is in force:

 (a) an Act of the Parliament of the State by which there is referred to the Parliament of the Commonwealth:

 (i) the matter of the maintenance of exnuptial children; or

 (ii) matters that include that matter; or

 (b) a law of the State adopting this Act in so far as it applies in relation to the maintenance of exnuptial children.

Note: See subsections (5A) and (5B) for the extension of this Act to Western Australia if the Act is amended in relation to the maintenance of exnuptial children.

 (5) This Act extends to a State at any time by virtue of subsection (1) or paragraph (2)(a) only in so far as it makes provision with respect to:

 (a) the matters that are at that time referred to the Parliament of the Commonwealth by the Parliament of the State; or

 (b) matters incidental to the execution of any power vested by the Constitution of the Parliament of the Commonwealth in relation to those matters.

 (5A) The Parliament of the Commonwealth intends that this Act, so far as it is amended by one or more other Acts in relation to the maintenance of exnuptial children, not extend to Western Australia, unless and until one of the following events occurs:

 (a) the Parliament of Western Australia refers to the Parliament of the Commonwealth the matter of the maintenance of exnuptial children or matters that include that matter;

 (b) Western Australia adopts this Act, as so amended.

 (5B) The Parliament of the Commonwealth also intends that, unless and until one of those events occurs, this Act continue to extend to Western Australia in relation to the maintenance of exnuptial children as if those amendments had not been made.

Note: If this Act is amended by one or more other Acts in relation to the maintenance of exnuptial children, unless and until one of the events mentioned in subsection (5A) occurs, there are effectively 2 versions of this Act that apply in Australia. This Act, as amended, applies:

(a) in all States and Territories in relation to children of marriages; and

(b) in all States and Territories, except Western Australia, in relation to exnuptial children.

 This Act continues to apply in Western Australia in relation to exnuptial children as if those amendments had not been made.

 (6) Nothing in this section affects the operation of the provisions of this Act to the extent that they give effect to an international maintenance arrangement.

6 Additional application of Act in relation to maintenance of children of marriages

 (1) Without prejudice to its effect apart from this section, this Act in so far as it relates to the maintenance of children also has effect as provided by this section.

 (2) By virtue of this subsection, the provisions of this Act (other than subparagraph (a)(ii) of the definition of ***collection agency maintenance liability*** in subsection 4(1) or subparagraph 17(a)(ii)) in so far as they relate to the maintenance of children have the effect that they would have if:

 (a) each reference to a child were, by express provision, confined to a child of a marriage; and

 (b) each reference to the parents of the child were, by express provision, confined to the parties to the marriage;

and have that effect only in so far as they make provision with respect to the rights and duties of the parties to the marriage in relation to the child, including, without limiting the generality of the foregoing, provision with respect to the rights and duties of those parties in relation to the maintenance of the child.

 (3) Nothing in this section affects the operation of the provisions of this Act to the extent that they give effect to an international maintenance arrangement.

7 Corresponding State laws

 (1) Where the Minister is satisfied that a law of a State relating to the collection of periodic amounts payable for the maintenance of children makes adequate and appropriate provision for the collection of those amounts on a regular and timely basis, the Minister may, by notice published in the *Gazette*, declare the law to be a corresponding State law for the purposes of this section.

 (2) If at any time the Minister becomes satisfied that the State law no longer makes adequate and appropriate provision for the collection of periodic amounts payable for the maintenance of children on a regular and timely basis, the Minister may, by notice published in the *Gazette*, revoke the declaration of the law as a corresponding State law for the purposes of this section.

 (3) It is the intention of the Parliament that the Registrar, the Secretary and the AAT should have and be subject to the powers, functions, rights, liabilities and duties conferred or imposed on the Registrar, the Secretary or the AAT, as the case may be, by a corresponding State law that are additional to those conferred or imposed by this Act.

8 Act binds the Crown

 (1) This Act binds the Crown in each of its capacities.

 (2) This Act does not make the Crown liable to be prosecuted for an offence.

9 External Territories

 (1) This Act extends to each of the external Territories.

 (2) This Act applies in relation to an external Territory to which the *Family Law Act 1975* does not extend with such modifications as are prescribed.

Part II—Administration

10 Child Support Registrar

 (1) There shall be a Child Support Registrar.

 (2) The Child Support Registrar is to be:

 (a) the Chief Executive Officer of Services Australia; or

 (b) if that position ceases to exist—a person appointed as the Child Support Registrar by the Governor‑General by written instrument.

Note: If the Child Support Registrar is appointed under paragraph (b), the Child Support Registrar may be reappointed: see section 33AA of the *Acts Interpretation Act 1901*.

10A Acting Child Support Registrar

 (1) The acting Chief Executive Officer of Services Australia is to act as the Child Support Registrar:

 (a) during a vacancy in the position of Child Support Registrar (whether or not an appointment has previously been made to the position); or

 (b) during any period, or during all periods, when the Child Support Registrar:

 (i) is absent from duty or from Australia; or

 (ii) is, for any reason, unable to perform the duties of the position.

Note: For rules that apply to persons acting as the Child Support Registrar, see section 33A of the *Acts Interpretation Act 1901*.

 (2) However, if the position of Chief Executive Officer of Services Australia has ceased to exist, the Secretarymay, in writing, appoint a person to act as the Child Support Registrar for the purposes of subsection (1).

11 Secretary to have general administration of Act

 The Secretary has the general administration of this Act.

13 Child Support Register

 (1) The Registrar shall keep a register, to be known as the Child Support Register.

 (2) The Child Support Register shall be kept in such form (whether or not in a documentary form) as the Registrar considers appropriate.

14 Annual report

 (1) The Secretary shall, as soon as practicable after 30 June in each year, prepare and furnish to the Minister a report on the working of this Act.

 (2) The Minister shall cause a copy of the report to be laid before each House of the Parliament within 15 sitting days of that House after the day on which the Minister receives the report.

 (3) For the purposes of section 34C of the *Acts Interpretation Act 1901*, a report that is required by subsection (1) to be furnished as soon as practicable after 30 June in a year shall be taken to be a periodic report relating to the working of this Act during the year ending on that 30 June.

15 Delegation

 (1) The Registrar may, in writing, delegate all or any of the Registrar’s powers or functions under this Act to an officer or employee of the Department or the Human Services Department.

 (1A) The Registrar may, in writing, delegate all or any of his or her powers or functions under this Act to the Chief Executive Centrelink.

 (1B) Without limiting subsection (1) or (1A), the Registrar may, in writing, delegate all or any of his or her powers or functions under this Act to a person engaged (whether as an employee or otherwise) by:

 (a) the Registrar; or

 (b) an Agency (within the meaning of the *Public Service Act 1999*); or

 (c) another authority of the Commonwealth; or

 (d) an organisation that performs services for the Commonwealth.

 (1C) Any information provided to a person as a result of a delegation by the Registrar under subsection (1B) must be retained, processed and stored in Australia at all times and must not in any way be transmitted outside Australia.

 (2) A delegation may be made subject to a power of review and alteration by the Registrar, within a period specified in the instrument of delegation, of acts done under the delegation.

 (3) A delegation continues in force even though there has been a change in the occupancy of, or there is a vacancy in, the office of Registrar, but, for the purposes of the application of subsection 33(3) of the *Acts Interpretation Act 1901* in relation to such a delegation, nothing in any law shall be taken to preclude the revocation or variation of the delegation by the same or a subsequent holder of the office.

16 Secrecy

 (1) In this section:

***court*** includes any tribunal, authority or person having power to require the production of documents or the answering of questions.

***person to whom this section applies*** means a person who is or has been:

 (a) the Minister; or

 (aa) the Human Services Minister; or

 (b) appointed or employed by, or a provider of services for, the Commonwealth; or

 (c) a person to whom protected information has been communicated under subsection (3), (4) or (4G); or

 (d) a person to whom protected information is communicated by:

 (i) a person to whom the information was communicated under subsection (3) or (4); or

 (ii) a person mentioned in this paragraph; or

 (e) a person to whom this section applied immediately before the commencement of Schedule 5 to the *Child Support Legislation Amendment Act 2001*.

***produce*** includes permit access to.

***protected document*** means:

 (a) a document that:

 (i) contains information that concerns a person; and

 (ii) is obtained or made by another person in the course of, or because of, the other person’s duties under or in relation to this Act; or

 (b) a document to which paragraph (a) applied that is communicated to a person in circumstances authorised by this section.

***protected information*** means:

 (a) information that:

 (i) concerns a person; and

 (ii) is disclosed to or obtained by another person in the course of, or because of, the other person’s duties under or in relation to this Act; or

 (b) information to which paragraph (a) applied that is communicated to a person in circumstances authorised by this section.

***relevant Minister*** means:

 (a) the Minister; or

 (aa) the Human Services Minister; or

 (b) the Prime Minister.

 (2) Subject to this section, a person to whom this section applies must not:

 (a) make a record of any protected information; or

 (b) whether directly or indirectly, communicate to a person any protected information concerning another person.

Penalty: Imprisonment for 1 year.

 (2A) Subsection (2) does not apply if the record is made, or the information is communicated:

 (a) under or for the purposes of this Act; or

 (b) in the performance of duties, as a person to whom this section applies, under or in relation to this Act; or

 (c) for the purpose for which the information was communicated under this section.

 (2AAA) Subsection (2) does not apply to the making of a record of information with the express or implied authorisation of the person to whom the information relates.

 (2AA) Subsection (2) does not prevent:

 (a) the AAT from communicating the reasons for a decision of the AAT to the Secretary or a person authorised by the Secretary or to the Human Services Secretary or a person authorised by the Human Services Secretary; or

 (b) the Secretary from communicating the reasons for a decision of the AAT to a person authorised by the Secretary; or

 (c) the Human Services Secretary from communicating the reasons for a decision of the AAT to a person authorised by the Human Services Secretary.

 (2AB) Subsection (2) does not prevent the AAT from publishing in written or electronic form the reasons for a decision of the AAT on AAT first review or AAT second review if the publication does not identify:

 (a) a party to the review concerned (other than the Registrar); or

 (b) a person (other than the Registrar) who is related to, or associated with, a party to the review concerned or is, or is alleged to be, in any other way concerned in the matter to which the review concerned relates; or

 (c) a witness in the review concerned.

 (2AC) Without limiting subsection (2AB), a publication of reasons for a decision of the AAT is taken to identify a person if it contains any particulars of:

 (a) the name, title, pseudonym or alias of the person; or

 (b) the address of any premises at which the person resides or works, or the locality in which any such premises are situated; or

 (c) the physical description or the style of dress of the person; or

 (d) any employment or occupation engaged in, profession practised or calling pursued, by the person or any official or honorary position held by the person; or

 (e) the relationship of the person to identified relatives of the person or the association of the person with identified friends or identified business, official or professional acquaintances of the person; or

 (f) the recreational interests, or the political, philosophical or religious beliefs or interests, of the person; or

 (g) any real or personal property in which the person has an interest or with which the person is otherwise associated;

and the particulars are sufficient to identify that person to a member of the public, or to a member of the section of the public to which the publication is disseminated, as the case requires.

 (3) Subsection (2) does not prevent the Registrar, or a person authorised by the Registrar, from communicating any protected information:

 (a) to the Secretary, or an officer or employee of the Department, for the purpose of the administration of this Act; or

 (b) to the Secretary of the Department or the Veterans’ Affairs Department, or an officer or employee of either Department, for the purpose of the administration of any law of the Commonwealth relating to pensions, allowances or benefits; or

 (ba) to:

 (ia) the Human Services Secretary; or

 (i) the Chief Executive Centrelink; or

 (ii) a Departmental employee (within the meaning of the *Human Services (Centrelink) Act 1997*);

 for the purpose of the administration of this Act or of any other law of the Commonwealth relating to pensions, allowances or benefits; or

 (bb) to:

 (i) the Chief Executive Medicare; or

 (ii) a Departmental employee (within the meaning of the *Human Services (Medicare) Act 1973*);

 for the purpose of the performance of functions, or the exercise of powers, in connection with a medicare program; or

 (c) to a person performing, as a person to whom this section applies, duties under or in relation to this Act or the Assessment Act, or under regulations made under either Act, for the purpose of enabling the person to perform the duties; or

 (ca) to a person performing, as a person to whom this section applies, duties under or in relation to an Act of which the Commissioner has the general administration, or under regulations made under such an Act, for the purpose of enabling the person to perform those duties; or

 (d) to the Secretary of the Attorney‑General’s Department, or an officer or employee of that Department, for the purpose of:

 (i) the enforcement outside Australia of registrable maintenance liabilities; or

 (ii) the enforcement within Australia of maintenance liabilities that arose under the law of a foreign country; or

 (e) to any person, if the information concerns a credible threat to the life, health or welfare of a person and either of the following applies:

 (i) the Registrar, or the person authorised by the Registrar, believes on reasonable grounds that the communication is necessary to prevent or lessen the threat;

 (ii) there is reason to suspect that the threat may afford evidence that an offence may be, or has been, committed against a person and the information is communicated for the purpose of preventing, investigating or prosecuting such an offence; or

 (f) to a person who is authorised to obtain the information by the person to whom the information relates.

 (3A) Subsection (2) does not prevent a member of the AAT from communicating any protected information to a person, if the information concerns a threat to the life, health or welfare of a person and either of the following applies:

 (a) the member believes on reasonable grounds that the communication is necessary to prevent or lessen the threat;

 (b) there is reason to suspect that the threat may afford evidence that an offence may be, or has been, committed against a person and the member communicates the information for the purpose of preventing, investigating or prosecuting such an offence.

 (4) Subsection (2) does not prevent the Registrar, or a person authorised by the Registrar, from communicating any protected information to a person if:

 (a) the information cannot reasonably be obtained from a source other than the Department or the Human Services Department; and

 (b) the person to whom the information will be communicated has sufficient interest, within the meaning of subsection (4A), in the information; and

 (c) the Registrar, or a person authorised by the Registrar, is satisfied that the communication is for the purpose of subsection (4B), (4C), (4D), (4E) or (4F).

 (4A) A person has ***sufficient interest***in protected information if:

 (a) the Registrar, or the person authorised by the Registrar, is satisfied that, in relation to the purpose of the communication, the person has a genuine and legitimate interest in the information; or

 (b) the person is a relevant Minister.

 (4B) A communication of protected information is for the purpose of this subsection if:

 (a) the communication is necessary to correct a mistake of fact in relation to the administration of this Act; and

 (b) the integrity of that administration will be at risk if the mistake of fact is not corrected.

 (4C) A communication of protected information is for the purpose of this subsection if the communication is necessary:

 (a) to brief a relevant Minister so that the Minister can consider or respond to complaints or issues raised with the Minister by or on behalf of a person (in writing or orally); or

 (b) to brief a relevant Minister for a meeting or forum that the Minister is to attend; or

 (c) to brief a relevant Minister in relation to issues raised or proposed to be raised publicly by or on behalf of the person to whom the information relates so that the Minister can respond by correcting a mistake of fact, a misleading perception or impression, a misleading statement or an incorrectly held opinion; or

 (d) to brief a relevant Minister about a possible error or delay on the part of the Registrar or an officer or employee of the Department or the Human Services Department; or

 (e) to brief a relevant Minister about an instance of an anomalous or unusual operation of this Act.

 (4D) A communication of protected information is for the purpose of this subsection if:

 (a) the information is about a missing person; and

 (b) the communication is necessary:

 (i) to assist a court, coronial enquiry, Royal Commission, department or authority, of the Commonwealth, a State or a Territory, in relation to the whereabouts of the missing person; or

 (ii) to locate a person (including the missing person); and

 (c) there is no reasonable ground to believe that the missing person would not want the information communicated.

 (4E) A communication of protected information is for the purpose of this subsection if:

 (a) the information is about a deceased person; and

 (b) the communication:

 (i) is necessary to assist a court, coronial enquiry, Royal Commission, department or authority, of the Commonwealth, a State or a Territory, in relation to the death of the person; or

 (ii) is necessary to help a person locate a relative or beneficiary of the deceased person; or

 (iii) is in relation to the administration of the estate of the deceased person; and

 (c) there is no reasonable ground to believe that the deceased person would not have wanted the information communicated.

 (4F) A communication of protected information is for the purpose of this subsection if the information is to establish:

 (a) the death of a person; or

 (b) the place where the death of a person is registered.

 (4G) Subsection (2) does not prevent the Registrar, or a person authorised by the Registrar, from communicating any protected information to a person if:

 (a) the person to whom the information will be communicated is a payee of a registered maintenance liability or carer liability who has notified the Registrar, in accordance with section 113A, of the payee’s intention to institute a proceeding in accordance with that section; and

 (b) the information is communicated for the purpose of the proceeding.

 (5) A person to whom this section applies is not required:

 (a) to communicate protected information to a court; or

 (b) to produce a protected document in court;

except where it is necessary to do so for the purposes of this Act.

 (5A) Subsections (2) and (5) apply to information communicated under paragraph (3)(d) or (e) as if the purposes referred to in those paragraphs were purposes of this Act.

 (6) Nothing in an Act of which the Commissioner has the general administration is to be taken to prohibit the Commissioner, a Second Commissioner, a Deputy Commissioner, or a person authorised by the Commissioner, a Second Commissioner or a Deputy Commissioner, from communicating any information to a person performing, as a person to whom this section applies, duties under or in relation to this Act for the purpose of enabling the person to perform the duties.

 (7) Nothing in an Act of which the Commissioner has the general administration is to be taken to prohibit the Commissioner, a Second Commissioner, a Deputy Commissioner, or a person authorised by the Commissioner, a Second Commissioner or a Deputy Commissioner, from:

 (a) communicating to a court any information obtained under or for the purposes of such an Act; or

 (b) producing in court a document obtained or made under or for the purposes of such an Act;

where it is necessary to do so for the purpose of carrying into effect the provisions of this Act.

 (8) A person to whom this section applies must, if and when required by the Registrar to do so, make an oath or declaration, in a manner and form specified by the Registrar in writing, to maintain secrecy in accordance with this section.

 (9) This section has effect subject to subsection 67N(10) of the *Family Law Act 1975*.

16AA Offence of unauthorised use of information

 (1) A person commits an offence if:

 (a) the person:

 (i) makes a record of information; or

 (ii) communicates information to a person; or

 (iii) otherwise makes use of information; and

 (b) at the time the person does so, the person is nota person to whom this section applies (within the meaning of subsection 16(1)); and

 (c) the information is relevant information.

Penalty: Imprisonment for 1 year.

 (2) If:

 (a) the relevant information was communicated to a person under subsection 16(4G); and

 (b) that person makes a record of, or communicates, the information for the purpose of a proceeding under section 113A;

subsection (1) of this section does not apply to any further recording, communication or use of that information by a person who is not a person to whom this section applies.

Note: A defendant bears an evidential burden in relation to the matter in subsection (2) (see subsection 13.3(3) of the *Criminal Code*).

 (3) In this section:

***relevant information*** means:

 (a) information about a person obtained from the records of:

 (i) the Department; or

 (ii) the Human Services Department within the meaning of this Act as in force at any time; or

 (iii) the former Child Support Agency; or

 (b) information to the effect that there is no information about a person held in the records of the Department, the Human Services Department or the former Child Support Agency.

16AB Multiple secrecy provisions

Scope

 (1) This section applies to particular information if:

 (a) the information is subject to a regulatory regime under a designated program Act (the ***first program Act***); and

 (b) the information is also subject to a regulatory regime under another designated program Act (the ***second program Act***).

For the purposes of this subsection, in determining whether particular information is subject to a regulatory regime under a designated program Act, disregard whether the information is subject to a regulatory regime under any other designated program Act.

Disclosure or use of information etc.

 (2) If:

 (a) the Human Services Secretary, the Registrar or an officer or employee of the Human Services Department:

 (i) discloses the information; or

 (ii) uses the information; or

 (iii) makes a record of the information; and

 (b) the Human Services Secretary, the Registrar or the officer or employee of the Human Services Department, as the case may be, does so without contravening the first program Act;

the disclosure, use, or making of the record, as the case may be, does not contravene the second program Act.

Definitions

 (3) In this section:

***designated program Act*** means:

 (a) this Act; or

 (b) the *A New Tax System (Family Assistance) (Administration) Act 1999*; or

 (c) the *Aged Care Act 1997*; or

 (ca) the *Australian Immunisation Register* *Act 2015*; or

 (d) the *Child Support (Assessment) Act 1989*; or

 (e) the *Dental Benefits Act 2008*; or

 (f) the *Disability Services Act 1986*; or

 (g) the *Health Insurance Act 1973*; or

 (h) the *Medical Indemnity Act 2002*; or

 (i) the *Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010*; or

 (j) the *National Health Act 1953*; or

 (k) the *Paid Parental Leave Act 2010*; or

 (l) the *Private Health Insurance Act 2007*; or

 (m) the *Social Security (Administration) Act 1999*; or

 (n) the *Student Assistance Act 1973*; or

 (o) an Act specified in a legislative instrument made by the Minister for the purposes of this paragraph.

***disclose*** means disclose, divulge or communicate.

16A Applications, notices, elections to be in the manner specified by the Registrar

 (1) The Registrar may specify the manner in which an application, notice or election required or able to be made or given under this Act is to be made or given.

 (2) Without limiting subsection (1), in respect of an application, notice or election, the Registrar may specify any or all of the following matters:

 (a) the content of the application, notice or election;

 (b) that the content is to be made or given in a particular form approved by the Registrar under subsection (4);

 (c) that the content is to be made or given orally;

 (d) that specified documents are to accompany it;

 (e) that the content is to be verified or that a document accompanying it is to be verified;

 (f) that it may be given on a specified kind of data processing device, or by way of electronic transmission, including specifying that it may be given in accordance with certain software requirements.

 (3) In relation to an application, notice or election, if the Registrar specifies that it, or a document accompanying it, must be signed, the Registrar may also specify that, if it is given to the Registrar on a data processing device, or by way of electronic transmission, the process may contain the electronic signature of the person concerned.

 (4) The Registrar may in writing approve a form of application, notice or election for the purposes of a particular section of this Act.

Note: Strict compliance with the form is not required—see section 25C of the *Acts Interpretation Act 1901*.

 (5) In this section:

***electronic signature***, in relation to a person, means a unique identification in an electronic form that is approved by the Registrar.

16B Registrar’s power to request tax file numbers

 (1) This section applies to a person in Australia if the person is a payer or a payee in relation to a registrable maintenance liability.

 (2) The Registrar may request, but not compel, the person:

 (a) to give the Registrar a written statement of the person’s tax file number; or

 (b) if the person does not have a tax file number—to apply to the Commissioner for a tax file number and to give to the Registrar a written statement of the person’s tax file number after the Commissioner has issued it.

 (3) A person is taken to have complied with a request under subsection (2) if the person gives to the Registrar a statement of a kind mentioned in subsection (4) or (5) of this section.

 (4) The person may give to the Registrar a statement that the person:

 (a) has a tax file number but does not know what it is; and

 (b) has asked the Commissioner to inform the person of the person’s tax file number; and

 (c) authorises the Commissioner to tell the Registrar:

 (i) whether the person has a tax file number; and

 (ii) if the person has a tax file number—that number.

 (5) The person may give to the Registrar a statement that the person:

 (a) has an application for a tax file number pending; and

 (b) authorises the Commissioner to tell the Registrar:

 (i) if a tax file number is issued to the person—that number; or

 (ii) if the application is refused—that the application has been refused; or

 (iii) if the application is withdrawn—that the application has been withdrawn.

16C Registrar may require Commissioner to provide information

 (1) The Registrar may require the Commissioner to provide the Registrar with information about people, including tax file numbers, being information that:

 (a) is in the possession of the Commissioner; or

 (b) may come into the possession of the Commissioner after the requirement is made (including information that comes into existence after the requirement is made).

The requirement may be of a standing nature.

 (2) Information provided to the Registrar under a requirement made under subsection (1) may be used only for the following purposes:

 (a) to facilitate the recovery of debts due to the Commonwealth under this Act;

 (b) to identify a person for purposes related to the purpose mentioned in paragraph (a).

Part III—Registration of maintenance liabilities

Division 1—Registrable maintenance liabilities

17 Liabilities in relation to children that are registrable maintenance liabilities

 (1) Subject to section 19, a liability is a registrable maintenance liability if:

 (a) it is a liability of:

 (i) a parent of a child to pay a periodic amount to a parent or non‑parent carer of the child for the maintenance of the child; or

 (ii) a step‑parent of a child to pay a periodic amount to a parent or non‑parent carer of the child for the maintenance of the child; and

 (b) either of the following subparagraphs applies:

 (i) it arises under a court order or court registered maintenance agreement;

 (ii) it is a collection agency maintenance liability.

 (2) Subject to section 19, a liability is a registrable maintenance liability if it arises under a child support assessment.

17A Liabilities in relation to persons who have paid amounts where no liability to pay because the person is not the parent

 (1) Subject to section 19, a liability is a registrable maintenance liability if:

 (a) it is a liability of a person (the ***payer***) to pay an amount to another person (the ***payee***); and

 (b) it arises under a court order made under section 143 of the Assessment Act; and

 (c) the court made the order:

 (i) under paragraph 143(1)(a) of that Act in overturning on appeal a declaration under section 106A of that Act, or in response to a declaration under section 107 of that Act that the payee should not be assessed in respect of the costs of the child, because the payee is not a parent of the child; or

 (ii) under paragraph 143(1)(b).

 (2) Subsection (1) does not apply to the extent that a liability to pay an amount is a liability to pay any costs incurred in respect of proceedings instituted under section 143 of the Assessment Act.

18 Liabilities in relation to parties to marriages, or parties to de facto relationships, that are registrable maintenance liabilities

 (1) Subject to section 19, a liability is a registrable maintenance liability if:

 (a) it is a liability of a party to a marriage to pay a periodic amount for the maintenance of the other party to the marriage; and

 (b) either of the following subparagraphs applies:

 (i) it arises under a court order or court registered maintenance agreement;

 (ii) it is a collection agency maintenance liability.

 (2) Subject to section 19, a liability is a registrable maintenance liability if:

 (a) it is a liability of a party to a de facto relationship to pay a periodic amount for the maintenance of the other party to the de facto relationship; and

 (b) either of the following subparagraphs applies:

 (i) it arises under a court order or court registered maintenance agreement;

 (ii) it is a collection agency maintenance liability.

18A Liability in relation to registrable overseas maintenance liabilities

 (1) A liability is a registrable overseas maintenance liability if it is:

 (a) a liability of a parent or step‑parent of a child to pay a periodic amount for the maintenance of the child; and

 (b) an overseas maintenance liability.

 (2) A liability is a registrable overseas maintenance liability if it is:

 (a) a liability of a party to a marriage to pay a periodic amount for the maintenance of the other party to the marriage; and

 (b) an overseas maintenance liability.

 (3) A liability is a registrable overseas maintenance liability if it is:

 (a) an agency reimbursement liability; or

 (b) a penalty, within the meaning of a provision that is prescribed by the regulations, of an international treaty that is so prescribed, that is payable under the law of a foreign country that is a party to the treaty.

 (4) A liability is a registrable overseas maintenance liability if it is an amount that is in arrears under a liability mentioned in subsection (1) or (2) or paragraph (3)(a).

 (5) This section is subject to section 19.

19 Exclusion of liabilities by regulation

 (1) The regulations may provide that specified liabilities, or liabilities included in specified classes of liabilities, are not registrable maintenance liabilities.

 (2) Without limiting the generality of subsection (1), the regulations may:

 (a) make different provision for the purposes of section 17, 17A, 18 or 18A; and

 (b) specify liabilities, or a class of liabilities, by reference to all or any of the following:

 (i) when the assessments, orders or agreements under which the liabilities arose were made, registered, approved or sanctioned, as the case may be;

 (ii) characteristics of the persons to whom the liabilities relate, including:

 (A) if those persons are children, their dates of birth and, if applicable, when their parents separated;

 (B) if those persons are not children, their ages and whether or not they are in receipt of an income tested pension, allowance or benefit;

 (iii) whether or not the liabilities are collection agency maintenance liabilities of a State or Territory;

 (iv) whether or not the liabilities arose under orders made under section 139 of the Assessment Actor section 66Q or 77 of the *Family Law Act 1975*.

Division 2—Registration of maintenance liabilities

20 Arrangements with States and Northern Territory for transfer of liabilities

 The Governor‑General may make arrangements with the Governor of a State or the Administrator of the Northern Territory for the transfer to the Child Support Register of collection agency maintenance liabilities of the State or Territory.

21 Arrangements in relation to Territories (other than the Northern Territory) for transfer of liabilities

 The Registrar may make arrangements for the transfer to the Child Support Register of collection agency maintenance liabilities of a Territory (other than the Northern Territory).

22 Registrar to register transferred liabilities in Child Support Register

 Where, under arrangements made under section 20 or 21, a collection agency maintenance liability is transferred to the Child Support Register, the Registrar shall, within 28 days after the transfer of the liability, register the liability under this Act by entering particulars of liability in the Child Support Register.

23 Payer and payee to notify Registrar when registrable maintenance liability arises etc.

 (1) This section applies where:

 (a) under this Act, the Assessment Act, the *Family Law Act 1975* or the law of a State or Territory:

 (i) an order is made by, or registered in, a court; or

 (ii) a maintenance agreement is registered in, or approved by, a court; and

 (b) either of the following subparagraphs applies:

 (i) a registrable maintenance liability arises under the order or agreement;

 (ii) the order or agreement varies or otherwise affects a registrable maintenance liability that is not registered under this Act.

 (1A) This section does not apply to a registrable overseas maintenance liability.

 (2) The payee of the registrable maintenance liability shall, within 14 days after the day (in subsection (5) called the ***relevant day***) on which the order is made by, or registered in, the court or the agreement is registered in, or approved by, the court, give notice to the Registrar in relation to the order or agreement.

 (3) The payee is not required to give the Registrar notice under subsection (2) if the payee, within that period of 14 days, elects, by giving the Registrar a notice, not to have the registrable maintenance liability enforced under this Act.

 (5) Subject to subsection (6), the payer of the registrable maintenance liability shall, within 14 days after the relevant day, give notice to the Registrar in relation to the order or agreement.

 (6) The payer is not required to give the notice to the Registrar if the payee elects under subsection (3) not to have the registrable maintenance liability enforced under this Act.

 (6A) The notices under subsections (2), (3) and (5) must be given in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which a notice may be given.

 (7) A person who contravenes subsection (2) or (5) commits an offence punishable on conviction by a fine not exceeding 10 penalty units.

 (7A) Subsection (7) is an offence of strict liability.

 (8) It is a defence to a prosecution for an offence against subsection (7) if the person charged proves that the person furnished the relevant form to the Registrar as soon as reasonably practicable after becoming aware of the making or registration of the relevant order or of the registration or approval of the relevant maintenance agreement, as the case may be.

24 Registrar to register liability in Child Support Register on receipt of notification etc.

 (1) Where the Registrar receives under subsection 23(2) a notice from the payee of a registrable maintenance liability, the Registrar shall, within 28 days after receipt of the notice, register the liability under this Act by entering particulars of the liability in the Child Support Register.

 (2) Where the payee of a registrable maintenance liability who is required by subsection 23(2) to give notice to the Registrar fails to do so within the period specified in that subsection, the Registrar may, even though the notice has not been given within that period or has not been given at all, register the liability under this Act by entering particulars of the liability in the Child Support Register.

24A Registrar to register liability in Child Support Register on making of child support assessment

 (1) Subject to subsection (2), where the Registrar makes a child support assessment under which a registrable maintenance liability arises, the Registrar must immediately register the liability under this Act by entering particulars of the liability in the Child Support Register.

 (2) Subsection (1) does not apply in relation to a registrable maintenance liability if:

 (b) the payee elected in the relevant application for assessment of child support or the relevant application for acceptance of a child support agreement, as the case requires, not to have the liability enforced under this Act; or

 (c) the application giving rise to the child support assessment was made by the parent by whom child support is payable.

Note: Section 25 allows a payee in this situation to apply for the liability to be registered.

 (3) Despite subsection (1), if the Registrar makes a child support assessment in a case where either the payer or the payee is a resident of a reciprocating jurisdiction, the Registrar must register the liability under this Act as soon as practicable, rather than immediately, after making the assessment.

25 Application for registration of registrable maintenance liability

 (1) The payee of a registrable maintenance liability that is not registered under this Act may apply to the Registrar, in the manner specified by the Registrar, for the registration of the liability under this Act.

 (1A) If:

 (a) the payee is a resident of a reciprocating jurisdiction; and

 (b) the registrable maintenance liability is a registrable overseas maintenance liability that arises under an order made by, or registered in, a court of the reciprocating jurisdiction;

an application for the registration of the liability:

 (c) made by the payee and given to the Registrar by an overseas authority of the reciprocating jurisdiction; or

 (d) made by such an overseas authority on behalf of the payee;

is taken to be an application under subsection (1) if the Registrar is satisfied that it is appropriate to do so.

 (1B) If:

 (a) the payee is a resident of a reciprocating jurisdiction; and

 (b) the registrable maintenance liability is a registrable overseas maintenance liability that does not arise under an order made by, or registered in, a court of the reciprocating jurisdiction;

an application for the registration of the liability is not taken to be an application under subsection (1) unless it is:

 (c) made by the payee and given to the Registrar by an overseas authority of the reciprocating jurisdiction; or

 (d) made by such an overseas authority on behalf of the payee.

 (1C) If either the payer or the payee of a registrable maintenance liability that is not registered under this Act is a resident of a reciprocating jurisdiction, the payer may apply to the Registrar, in a manner specified by the Registrar, for the registration of the liability under this Act.

 (1D) If the payer is a resident of a reciprocating jurisdiction, the application mentioned in subsection (1C) must be either:

 (a) made by the payer and given to the Registrar by an overseas authority of the reciprocating jurisdiction; or

 (b) made directly to the Registrar.

 (2) Subject to subsection (3), if the Registrar receives an application from the payee or payer the Registrar must, within 28 days after receiving the application, register the liability under this Act by entering particulars of the liability in the Child Support Register.

 (2A) However, if either the payer or the payee is a resident of a reciprocating jurisdiction, the Registrar has 90 days to register the liability, instead of 28 days.

 (2B) The Registrar may refuse to register a registrable overseas maintenance liability if the Registrar is satisfied that the liability arises in a manner that is inconsistent with the international maintenance arrangement on which the payee relies.

 (2C) If:

 (a) a registered maintenance liability relates to a particular child, a particular payer and a particular payee; and

 (b) a registrable maintenance liability:

 (i) that relates to the same child, payer and payee; and

 (ii) that arose before the registered maintenance liability arose;

 first comes to the notice of the Registrar after the registration of the registered maintenance liability;

the Registrar must not register the registrable maintenance liability except for the purpose of facilitating the recovery of arrears under it.

 (2D) A registrable maintenance liability that is registered to facilitate the recovery of arrears under it is to be treated for all other purposes as if it had not been registered.

 (3) The Registrar must not register the liability if the payee has given notice, or is required to give notice, under subsection 23(2) in relation to the liability.

 (4) The regulations may provide that this section applies in relation to collection agency maintenance liabilities only if specified conditions or restrictions are complied with or only in specified circumstances.

Note: In relation to applications made under subsection (1) or (1C), section 16A provides for the Registrar to specify the manner in which the application may be made.

25A Inclusion of certain liabilities in the Child Support Register

 (1) A payee may apply to the Registrar for entry, in the Child Support Register, of the particulars of an overseas maintenance liability that is not a registrable overseas maintenance liability.

 (2) An application must be made in the manner specified by the Registrar.

 (3) In the absence of an application made in accordance with subsection (2), a document or documents given by the payee may be taken to be an application for entry of the particulars of an overseas maintenance liability if the Registrar is satisfied that it is appropriate to do so.

 (4) The Registrar must, within 90 days after receiving an application, enter the particulars of the liability in the Child Support Register if the Registrar is satisfied that to do so would be consistent with the international maintenance arrangement on which the payee relies.

 (5) The Registrar may refuse to register a maintenance assessment, order or agreement issued, made or registered in a foreign country that is a party to an international treaty and that is prescribed by the regulations if the payee is habitually resident in that country.

 (6) For the purposes of this Act, a decision under this section is taken to be a decision in relation to a registrable maintenance liability.

25B Effect of inclusion

 (1) If the particulars of an overseas maintenance liability are entered in the Child Support Register under section 25A, an amount payable under the maintenance assessment, order or agreement that gives rise to the liability is a debt due to the payee.

 (2) A debt due under this section is recoverable in a court of competent jurisdiction by the payee from the person who is liable to make payments under the liability.

25C Limitation on inclusion of liabilities in Register

 Despite anything else in this Division, the Registrar must not register a liability if neither the payee nor the payer is a resident of Australia.

26 Particulars of liability to be entered in Child Support Register

Particulars of the child support assessment, court order or maintenance agreement

 (1) The entry in the Child Support Register in relation to a registered maintenance liability must include particulars from the child support assessment, court order or maintenance agreement under which the liability arose. Those particulars are as follows:

 (a) the name of the payer;

 (b) the name of the payee;

 (c) particulars of the child support assessment, court order or maintenance agreement under which the liability arose and each assessment, court order and maintenance agreement varying or otherwise affecting the first‑mentioned assessment, order or agreement, being particulars that are, in the opinion of the Registrar, sufficient to adequately identify the basis of the liability;

 (d) the name and date of birth of each child to whose maintenance the entry relates;

 (e) the name of any other person to whose maintenance the entry relates;

 (f) the periodic amount, or the aggregate of the periodic amounts that are:

 (i) stipulated in the child support assessment, court order or maintenance agreement under which the liability arose; and

 (ii) payable by the payer in relation to the entry;

 (g) if the entry relates to the maintenance of 2 or more persons—the periodic amount attributable to each of them;

 (h) the period specified in the child support assessment, court order or maintenance agreement as the period at which amounts are payable under the liability;

 (i) particulars of any terms and conditions of the court order or agreement that the Registrar considers necessary or desirable to include in the entry to ensure that all the terms and conditions of the order or agreement relating to the liability are fully given effect to under this Act.

 (1A) To avoid doubt, the reference to 2 or more persons in paragraph (1)(g) does not include a reference to 2 or more children in relation to whom a single administrative assessment applies (see section 67 of the Assessment Act).

Particulars as to the payment period and payment rate

 (2) The entry in the Register must also include particulars relating to the payment rate and payment period in respect of the liability. Those particulars are as follows:

 (a) the initial period (determined under section 26C) (if any) at which an amount is payable in respect of the liability;

 (b) the payment period (determined under section 26A, 26B or 42A or Part IV), after the initial period (if any), at which amounts are payable in respect of the liability, and the start day of the period;

 (c) if employer withholding is to apply in relation to a liability—a weekly rate of payment in relation to the periodic amount, or the aggregate of the periodic amounts;

 (d) the rate of payment (weekly, fortnightly, 4 weekly or monthly) in relation to the periodic amount, or the aggregate of the periodic amounts, payable by the payer in relation to the entry and the amount of the rate of payment.

Note 1: For ***payment period*** see subsection 4(1).

Note 2: Section 28B requires the Registrar to convert the periodic amount payable in respect of a registrable maintenance liability to a rate of payment depending upon the payment period determined in respect of the liability.

Particulars relating to enforceability of the liability

 (3) The entry in the Register must also include particulars relating to the enforceability of the liability. Those particulars are as follows:

 (a) the day on which the liability first becomes enforceable under this Act;

 (b) if the liability ceases to be enforceable under this Act (whether on one occasion or more than one occasion)—each day on which the liability ceases to be so enforceable;

 (c) if the liability ceases to be enforceable under this Act and again becomes so enforceable (whether on one occasion or more than one occasion)—each day on which the liability again becomes enforceable under this Act;

 (d) particulars of any suspension of the liability.

Other particulars that the Register may include

 (4) The entry in the Register may also include the following particulars in relation to the liability:

 (a) the daily rate of payment in relation to the periodic amount, or the aggregate of the periodic amounts, payable by the payer in relation to the entry;

 (b) a statement of whether or not employer withholding applies in relation to the liability;

 (c) such other matters as the Registrar considers necessary or desirable to be included in the Child Support Register.

Registrable overseas maintenance liabilities

 (5) In the case of a registrable overseas maintenance liability, the entry in the Child Support Register must include the particulars mentioned in this section that are relevant to the liability.

26A Payment period to be entered in Register under paragraph 26(2)(b) if Registrar to collect by deduction from salary or wages

Application of section

 (1) This section applies to a registrable maintenance liability or an enforceable maintenance liability if the Registrar is to collect amounts due to the Commonwealth under, or in relation to, the liability by deduction from the salary or wages of the payer of the liability.

Object of section

 (2) This section deals with the determination, in relation to a liability, of:

 (a) the payment period the Registrar must enter in the Child Support Register under paragraph 26(2)(b) as the period at which amounts are payable in respect of the liability (see subsection (3)); and

 (b) the day that the Registrar must enter in the Register under paragraph 26(2)(b) as the day from which a payment period (see subsection (4)) starts.

Note: For ***payment period*** see subsection 4(1).

Period that must be registered where liability to be collected by deduction from salary or wages

 (3) If the Registrar is going to collect amounts due to the Commonwealth under a liability, or in relation to the liability,by deduction from the salary or wages of the payer, the period that the Registrar must enter in the Register is the payment period that reflects the payer’s pay cycle.

Example: If a payer is paid weekly, the payment period the Registrar must enter in the Child Support Register will be a week. Similarly, if the payer is paid monthly, the payment period the Registrar must enter in the Register will be a calendar month or a month.

Note: Part IV deals with collection by deduction from salary or wages.

Day from which a payment period starts

 (4) The start day of the payment period referred to in subsection (3) in respect of the liability, is a day specified by the Registrar. The day that the Registrar must specify is the first day of the first of the payment periods in which deduction from the salary or wages of the payer will occur.

26B Payment period to be entered in Register under paragraph 26(2)(b) if payer makes voluntary payments

Application of section

 (1) This section applies to a registrable maintenance liability or an enforceable maintenance liability if the Registrar is not going to collect amounts due to the Commonwealth under, or in relation to, the liability by deduction from the salary or wages of the payer of the liability.

Object of section

 (2) This section deals with the determination, in relation to a liability of:

 (a) the payment period that the Registrar must enter in the Child Support Register under paragraph 26(2)(b) as the period at which amounts are payable in respect of the liability (see subsections (3) and (5)); and

 (b) the day that the Registrar must enter in the Register under paragraph 26(2)(b) as the day from which an elected period (see subsection (4)) starts.

Note: For ***payment period*** see subsection 4(1).

Period that must be registered when liability to be paid voluntarily and election made

 (3) If:

 (a) the Registrar is not going to collect amounts due to the Commonwealth under, or in relation to, a liability by deduction from the salary or wages of the payer of the liability; and

 (b) the payer makes an election that a payment period be entered in the Register as the period at which amounts are payable in respect of the liability; and

 (c) the Registrar is satisfied that the payment period elected by the payer will be a convenient payment period for the payer to accrue debts;

the Registrar must enter in the Register the elected period as the period at which amounts are payable in respect of the liability.

Day from which elected period starts

 (4) In making an election under subsection (3), the payer must specify the day from which the payment period starts. The Registrar must enter in the Register the specified day as the day from which the elected period starts.

Example 1: The payer elects a 4 week period as the payment period. The payer elects that the start day of the period will be 8 July which is a Wednesday. Therefore the period will end 4 weeks later on a Tuesday.

Example 2: The payer elects a period of a month as the payment period. The payer elects that the start day will be 16 October. Therefore the period will end on 15 November. If the payer elects that the start day will be 31 January the period will end on 28 February.

Period that must be registered when liability to be paid voluntarily and no election is made or election is rejected

 (5) If:

 (a) the Registrar is not going to collect amounts due to the Commonwealth under, or in relation to, a liability by deduction from the salary or wages of the payer of the liability; and

 (b) either:

 (i) the payer does not make an election under subsection (3); or

 (ii) the Registrar is not satisfied that the payment period elected by the payer will be a convenient payment period for the payer to accrue debts;

the Registrar must enter in the Register any payment period determined by the Registrar to be a convenient payment period for the payer to accrue debts as the period at which amounts are payable in respect of the liability.

Manner in which election is to be made

 (6) An election made under subsection (3) must be made in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which an election may be made.

26C Initial period that may be registered under paragraph 26(2)(a)

 (1) If the Registrar is about to enter a period in the Child Support Register under subsection 26A(3)or 26B(3) in respect of a registrable maintenance liability or an enforceable maintenance liability, the Registrar may also enter in the Register an initial period under paragraph 26(2)(a) in respect of the liability.

When will the initial period start and end—Registrar about to enter liability

 (2) If the Registrar is about to register the liability, the initial period starts on the day on which the liability first becomes enforceable under this Act and ends:

 (a) in the case of the Registrar entering in the Register a payment period under subsection 26A(3)—on the day before the start day specified by the Registrar under subsection 26A(4) in respect of the liability; or

 (b) in the case of the Registrar entering in the Register a payment period under subsection 26B(3)—on the day before the start day specified by the payer of theliability under subsection 26B(4).

Note: Section 28 deals with when a liability first becomes enforceable under this Act.

When will the initial period start and end—Registrar varies Register under subsection 37B(7) to again make a registered maintenance liability enforceable

 (3) If:

 (a) a low‑income non‑enforcement period in relation to a registered maintenance liability ends; and

 (b) the Registrar has varied the particulars of the Register as required by paragraph 37B(7)(1)(a) by specifying the end of the low‑income non‑enforcement period as the time at which the liability again becomes enforceable under this Act;

the initial period, in respect of the liability, starts on the day the Registrar has entered in the Register as the time at which the liability again becomes enforceable under this Act and ends:

 (c) in the case of the Registrar entering in the Register a payment period under subsection 26A(3)—on the day before the start day specified by the Registrar under subsection 26A(4) in respect of the liability; or

 (d) in the case of the Registrar entering in the Register a payment period under subsection 26B(3)—on the day before the start day specified by the payer of the liabilityunder subsection 26B(4).

When will the initial period start and end—Registrar receives an application under subsection 39(1) to again make a registered maintenance liability enforceable

 (4) If:

 (a) the Registrar receives an application under subsection 39(1) for a registered maintenance liability to again become enforceable under this Act; and

 (b) the Registrar has varied the particulars of the Child Support Register as required by paragraph 39(6)(a) by specifying a day as the day on which the liability again becomes enforceable under this Act;

the initial period, in respect of the liability, starts on the day the Registrar has entered in the Register as the day on which the liability again becomes enforceable under this Act and ends:

 (c) in the case of the Registrar entering in the Register a payment period under subsection 26A(3)—on the day before the start day specified by the Registrar under subsection 26A(4) in respect of the liability; or

 (d) in the case of the Registrar entering in the Register a payment period under subsection 26B(3)—on the day before the start day specified by the payer of the liabilityunder subsection 26B(4).

27 Single entry in relation to all liabilities with same payer and payee

 Where the payer and payee of a registrable maintenance liability are the same as the payer and payee of another registrable maintenance liability (whether or not the liabilities arise under the same child support assessment, court order or maintenance agreement and whether or not the liabilities are in relation to the maintenance of the same person), the Registrar may include particulars of the liabilities in the same entry in the Child Support Register.

28 Day on which liability first becomes enforceable under Act

 (1) A registered maintenance liability first becomes enforceable under this Act on whichever of the following days is applicable in relation to the liability:

 (a) if the liability is a transferred maintenance liability—the day on which the liability is transferred to the Child Support Register;

 (b) if the liability is registered under subsection 24(1)—the day on which the liability arose under, or was varied or otherwise affected by, the court order or maintenance agreement by virtue of which the liability is registered under that subsection;

 (baa) if the liability is registered under subsection 24(2)—such day as is determined, in writing, by the Registrar (being a day not earlier than the day on which the liability arose under, or was varied or otherwise affected by, the court order or maintenance agreement by virtue of which the liability is registered under that subsection);

 (ba) if the liability arose under a child support assessment and is registered under subsection 24A(1)—the day on and from which child support is payable under the assessment;

 (c) if the liability is registered under subsection 25(2)—such day as is determined, in writing, by the Registrar (being a day not later than 60 days after the day on which the Registrar receives, under subsection 25(1), the relevant duly completed form from the payee of the liability);

 (d) if the liability is of a kind mentioned in subsection 18A(1), (2) or (3)—the day on which the Registrar receives the application for the liability to be registered under this Act;

 (e) if the liability is an amount in arrears under a liability mentioned in subsection 18A(1) or (2) or paragraph 18A(3)(a)—the day on which the Registrar received the application for registration under this Act of the liability to which the arrears relate.

 (2) If the Registrar registers a liability referred to in paragraph (1)(e), this Act has effect as if the amounts in arrears were payable under the liability in relation to the child support enforcement period that began on the day on which the liability first became enforceable under this Act as a result of the operation of that paragraph.

28A Reversal of subsection 23(3) or 24A(2) election—collection of arrears

When section applies

 (1) This section applies if:

 (a) a payee applies under subsection 25(1) for registration of a registrable maintenance liability; and

 (b) the payee has, at any time before the making of the application, made an election under subsection 23(3) or 24A(2) in relation to the liability.

 (1A) This section applies if:

 (a) a payee applies under subsection 25(1) for registration of a registrable maintenance liability; and

 (b) the registrable maintenance liability arises under a child support assessment made because of an application by the payer.

Maximum arrears period

 (2) For the purposes of this section, the ***maximum arrears period*** is the period:

 (a) beginning at whichever is latest of the following times:

 (i) 9 months before the liability first becomes enforceable under this Act as a result of the operation of paragraph 28(1)(c);

 (ii) the beginning of the period to which the liability relates;

 (iii) the commencement of this section; and

 (b) ending at the time when the liability first becomes enforceable under this Act as a result of the operation of paragraph 28(1)(c).

Application by payee for enforcement of arrears

 (3) The payee may apply to the Registrar, in the manner specified by the Registrar, for any unpaid amounts payable under the liability in relation to a specified period to be treated as arrears amounts for the purposes of this section. The specified period must:

 (a) consist of, or be included in, the maximum arrears period; and

 (b) end at the end of the maximum arrears period.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

Registrar’s decision—arrears for 3 months or less

 (4) If:

 (a) the specified period does not exceed 3 months; and

 (b) the Registrar registers the liability under subsection 25(2);

the Registrar must grant the payee’s application.

Registrar’s decision—arrears for more than 3 months

 (5) If:

 (a) the specified period exceeds 3 months; and

 (b) the Registrar registers the liability under subsection 25(2);

then:

 (c) if the Registrar is satisfied that there are exceptional circumstances—the Registrar must grant the payee’s application; or

 (d) if:

 (i) the Registrar is not satisfied that there are exceptional circumstances; and

 (ii) unpaid amounts are payable under the liability in relation to the period of 3 months that ended at the end of the maximum arrears period;

 the Registrar must:

 (iii) treat the payee’s application as if the specified period were the period of 3 months that ended at the end of the maximum arrears period; and

 (iv) grant the payee’s application; or

 (e) if:

 (i) the Registrar is not satisfied that there are exceptional circumstances; and

 (ii) no unpaid amounts are payable under the liability in relation to the period of 3 months that ended at the end of the maximum arrears period;

 the Registrar must refuse to grant the payee’s application.

Consequences of successful application

 (6) If the Registrar grants the payee’s application:

 (a) this Act has effect as if:

 (i) the unpaid amounts were payable under the liability in relation to the child support enforcement period that began on the day on which the liability first became enforceable under this Act as a result of the operation of paragraph 28(1)(c); and

 (ii) the unpaid amounts became child support debts at the time when the liability became enforceable as a result of the operation of paragraph 28(1)(c); and

 (b) the Registrar must make such variations to the particulars entered in the Child Support Register in relation to the liability as the Registrar considers necessary or desirable to give effect to this subsection.

Amounts that would have been credited under section 71C

 (7) To avoid doubt, a reference in this section to an unpaid amount payable under a liability does not include a reference to any amount that would have been credited against that unpaid amount under section 71C if the liability had been an enforceable maintenance liability at all relevant times.

28B Conversion of periodic amounts into payment rates in respect of payment periods

 (1) The Registrar must convert a periodic amount payable under a registered maintenance liability arising under a court order or a maintenance agreement to:

 (a) a daily rate of payment; and

 (b) one of the following rates of payment:

 (i) weekly;

 (ii) fortnightly;

 (iii) 4 weekly;

 (iv) monthly.

Note: An amount payable under a registrable maintenance liability is entered on the Child Support Register under paragraph 26(1)(f).

 (2) The Registrar must convert an amount payable under a registered maintenance liability arising under a child support assessment in respect of a day into one of the rates of payment set out in paragraph (1)(b).

 (3) If the Registrar is to collect amounts due to the Commonwealth under, or in relation to, a liability by deduction from the salary or wages of the payer of the liability, the Registrar must convert the periodic amount or daily amount (as the case may be) to a weekly rate of payment.

 (4) The rate of payment to which the Registrar must convert a periodic amount payable under a registered maintenance liability, is the rate that reflects the payment period entered in the Register under paragraph 26(2)(b) in respect of the liability.

Note 1: For ***payment period*** see subsection 4(1).

Note 2: Sections 26A, 26B and 42A and Part IVA deal with the determination of the period, and the start day for the period, that may be entered in the Child Support Register under paragraph 26(2)(b).

Note 3: The particulars entered in the Child Support Register in respect of a liability must include the rates of payment provided for in this section (see paragraphs 26(2)(c) and (d)).

29 Conversion of amounts payable under registrable maintenance liability into daily rates etc.

 The regulations may make provision with respect to the conversion of amounts payable under registrable maintenance liabilities into daily, weekly, fortnightly, 4 weekly and monthly rates of payment.

30 Effect of registration

 (1) If a registrable maintenance liability is registered under this Act, amounts payable under the child support assessment, court order, maintenance agreement, maintenance order or maintenance assessment under which the liability arises are debts due to the Commonwealth by the payer in accordance with the particulars of the liability entered in the Child Support Register.

 (2) In particular, the amounts are payable by the payer at the payment rate entered in the Register under paragraph 26(2)(d) in respect of the periods entered in the Register under paragraphs 26(2)(a) and (b).

Note: Section 28B requires the Registrar to convert the periodic amount payable in respect of a registrable maintenance liability to a rate of payment depending upon the payment period determined in respect of the liability.

 (3) If a registrable maintenance liability is registered under this Act, the payee of the liability is not entitled to, and may not enforce payment of, amounts payable under the liability other than by instituting a proceeding under section 113A to recover a debt due in relation to the liability.

30AA Rule to avoid dual liabilities

 (1) If:

 (a) a registrable maintenance liability (the ***first liability***) relating, in whole or in part, to a particular child, and also relating to a particular payer and a particular payee, is registered; and

 (b) at any time after the registration of the first liability, a subsequent registrable maintenance liability relating, in whole or in part, to the same child, and also relating to the same payer and the same payee, is registered;

the first liability ceases, at the time the subsequent liability is registered, to have effect to the extent only that it relates to the particular child.

 (2) Despite subsection (1), the first liability is treated, for the sole purpose of facilitating the recovery of arrears in respect of any period ending on or before it ceases to have effect, as if it had not ceased to have effect as provided in subsection (1).

30A Enforcement of Australian liabilities overseas

 (1) A payee may apply to the Registrar to have a maintenance order or agreement, or a child support assessment, enforced in a reciprocating jurisdiction (other than an excepted reciprocating jurisdiction in relation to such an order, agreement or assessment).

 (2) For the purpose of having a maintenance order or agreement, or a child support assessment, enforced in a reciprocating jurisdiction (other than an excepted reciprocating jurisdiction in relation to such an order, agreement or assessment) the Registrar may, at any time, and must, as soon as practicable after a payee makes an application under subsection (1):

 (a) request, in writing, a judicial or administrative authority in the reciprocating jurisdiction to enforce the liability; and

 (b) in a case where there is an application by a payee under subsection (1)—give the application to the authority; and

 (c) give the authority such other documentation and information as is required by the authority for enforcement proceedings in that jurisdiction.

 (3) Without limiting the generality of paragraph (2)(c), the Registrar must give to the judicial or administrative authority a certificate signed by the Registrar stating the amounts that are due or payable under the liability.

 (4) In this section:

***excepted reciprocating jurisdiction***, in relation to a maintenance order or agreement, or a child support assessment, means a reciprocating jurisdiction that is declared by the regulations to be an excepted reciprocating jurisdiction in respect of such an order, agreement or assessment.

 (5) For the purposes of subsection (4), a jurisdiction may be declared to be an excepted reciprocating jurisdiction, in relation to a maintenance order or agreement, or a child support assessment, only if the enforcement in the jurisdiction of such an order, agreement or assessment would not be permitted by the law of the jurisdiction.

 (6) A request under subsection (2) is not a legislative instrument.

31 Effect of registration on existing garnishment and attachment of earnings orders

 Where, on the day on which a registered maintenance liability first becomes enforceable under this Act or again becomes enforceable under this Act, a garnishment or attachment of earnings order made by a court under the *Family Law Act 1975*, the *Matrimonial Causes Act 1959* or the law of a State or Territory is in force in relation to the liability, the order ceases to have effect in so far as it relates to amounts payable under the liability in relation to the child support enforcement period.

32 Payer and payee to be given copy of entry in Child Support Register on application

 (1) The payer or payee of a registered maintenance liability may apply to the Registrar requesting that a copy of the entry in the Child Support Register in relation to the liability be provided to him or her.

 (2) The application must be made in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

 (3) The Registrar must comply with the request.

Division 3—Variations to entries in Child Support Register

33 Payee to notify Registrar of court order varying registered maintenance liability etc.

 (1) Where:

 (a) under this Act, the Assessment Act, the *Family Law Act 1975* or the law of a State or Territory:

 (i) an order is made by, or registered in, a court; or

 (ii) a maintenance agreement is registered in, or approved by, a court; and

 (b) the order or agreement varies or otherwise affects a registered maintenance liability (other than a registered maintenance liability that is not enforceable under this Act because of an election made under section 38A or a decision of the Registrar under section 38B);

the payee of the registered maintenance liability shall, within 14 days after the day on which the order is made by, or registered in, the court or the agreement is registered in, or approved by, the court, give notice to the Registrar, in the manner specified by the Registrar, in relation to the order or agreement.

Note: Section 16A provides for the Registrar to specify the manner in which a notice may be given.

 (2) A person who contravenes subsection (1) commits an offence punishable on conviction by a fine not exceeding 10 penalty units.

 (2A) Subsection (2) is an offence of strict liability.

 (3) It is a defence to a prosecution for an offence against subsection (2) if the person charged proves that the person gave the notice to the Registrar as soon as reasonably practicable after becoming aware of the making or registration of the relevant order or of the registration or approval of the relevant maintenance agreement, as the case may be.

34 Payee to notify Registrar of happening of affecting event

 (1) The payee of an enforceable maintenance liability shall, within 14 days after the happening of an affecting event in relation to the liability (other than, in a case where the liability relates to the maintenance of a child, the child attaining 18 years of age), give notice to the Registrar, in the manner specified by the Registrar, of the affecting event.

Note: Section 16A provides for the Registrar to specify the manner in which a notice may be given.

 (2) A person who contravenes subsection (1) commits an offence punishable on conviction by a fine not exceeding 10 penalty units.

 (2A) Subsection (2) is an offence of strict liability.

 (3) It is a defence to a prosecution for an offence against subsection (2) if the person charged proves that the person notified the Registrar of the happening of the relevant affecting event as soon as reasonably practicable after becoming aware of the happening of the event.

 (4) This section does not apply in relation to a liability that arises under a child support assessment.

 (5) This section does not apply to an enforceable maintenance liability that is a registrable overseas maintenance liability.

35 Payer may apply to Registrar for variation of Child Support Register

 (1) The payer of a registered maintenance liability may apply to the Registrar, in the manner specified by the Registrar, for the variation of particulars entered in the Child Support Register in relation to the liability to enable a court order or court registered maintenance agreement that varies or otherwise affects the liability to be given effect to under this Act.

 (2) The payer of an enforceable maintenance liability may apply to the Registrar, in the manner specified by the Registrar, for the variation of particulars entered in the Child Support Register in relation to the liability to take account of the happening of an affecting event in relation to the liability.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

 (3) This section does not apply in relation to a liability that arises under a child support assessment.

36 Registrar to vary Child Support Register on receipt of notification or application

 (1) When the Registrar receives under subsection 33(1), 34(1) or 35(1) or (2) an application or notice (as the case may be) from the payee or payer of a registrable maintenance liability, the Registrar must, within 28 days after receipt of the application or notice, make such variations (if any) to the particulars entered in the Child Support Register in relation to the liability as the Registrar considers necessary or desirable to:

 (a) enable the relevant order or maintenance agreement to be given effect to under this Act; or

 (b) take account of the happening of the relevant affecting event;

as the case requires.

 (2) However, if either the payer or the payee is a resident of a reciprocating jurisdiction, the Registrar has 90 days to make the variations, instead of 28 days.

37 Registrar may vary Child Support Register to give effect to court order etc.

 Where the Registrar is of the opinion (otherwise than because of the receipt of an application or notice (as the case may be) under subsection 33(1), 34(1) or 35(1) or (2)):

 (a) that, under this Act, the Assessment Act, the *Family Law Act 1975* or the law of a State or Territory:

 (i) an order has been made by, or registered in, a court; or

 (ii) a maintenance agreement has been registered in, or approved by, a court;

 and the order or agreement varies or otherwise affects a registered maintenance liability; or

 (b) that an affecting event in relation to an enforceable maintenance liability has happened;

the Registrar shall make such variations (if any) to the particulars entered in the Child Support Register in relation to the liability as the Registrar considers necessary or desirable to enable the order or agreement to be given effect to under this Act or to take account of the happening of the event, as the case may be.

37A Registrar to vary Child Support Register on amendment of child support assessment

 Where the Registrar amends a child support assessment under which a registrable maintenance liability arose, the Registrar must immediately make such variations (if any) to the particulars entered in the Child Support Register in relation to the liability as the Registrar considers necessary or desirable to enable the amendment to be given effect to under this Act.

37B Registered maintenance liability not to be enforced if payer is a low‑income recipient of a social security pension or a social security benefit

Object

 (1) The object of this section is to provide for the non‑enforcement of certain registered maintenance liabilities during the subsistence of a ***low‑income non‑enforcement period***.

Payer may apply to have liability no longer enforced under Act

 (2) If the payer of an enforceable maintenance liability covered by subsection 17(1) or arising under a maintenance order made by, or a maintenance agreement registered by, a judicial authority of a reciprocating jurisdiction:

 (a) is in receipt of a social security pension or a social security benefit; or

 (b) has made a claim for a social security pension or a social security benefit;

the payer may apply to the Registrar, in the manner specified by the Registrar, to have the liability no longer enforced under this Act.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

Court orders etc. dealing with unemployment etc.

 (3) The payer is not entitled to make an application under subsection (2) if:

 (a) the liability is covered by subparagraph 17(1)(b)(i); and

 (b) the court order or court registered maintenance agreement concerned provides, either directly or indirectly, for the reduction of amounts payable under the liability during periods when:

 (i) the payer is unemployed; or

 (ii) the payer’s income is substantially reduced.

Start of low‑income non‑enforcement period

 (4) For the purposes of this section, if the payer of a registered maintenance liability:

 (a) makes an application under subsection (2); and

 (b) is taken, under the regulations, to satisfy the prescribed income test in relation to the first instalment of a social security pension or a social security benefit paid to the payer after the day on which the application was made;

a ***low‑income non‑enforcement period*** in relation to the liability:

 (c) begins on whichever of the following days is applicable:

 (i) the day on which the application was made;

 (ii) an earlier day determined by the Registrar, being a day that is on or after the day on which the payer commences to receive a social security pension or a social security benefit; and

 (d) continues until the time worked out under subsection (5).

End of low‑income non‑enforcement period

 (5) For the purposes of this section, a ***low‑income non‑enforcement period*** in relation to a registered maintenance liability ends at whichever is the earliest of the following:

 (a) when the payer of the liability ceases to receive a social security pension or a social security benefit;

 (b) if the payer of the liability is taken, under the regulations, not to satisfy the prescribed income test in relation to an instalment of a social security pension or a social security benefit paid to the payer for a particular fortnight—the beginning of that fortnight;

 (c) when the liability ends.

Non‑enforcement of liability—variation of Child Support Register

 (6) If a low‑income non‑enforcement period in relation to a registered maintenance liability begins, the Registrar must, as soon as practicable, vary the particulars entered in the Child Support Register in relation to the liability by specifying the beginning of the low‑income non‑enforcement period as the time at which the liability ceases to be enforceable under this Act. However, this rule does not apply if, immediately before the low‑income non‑enforcement period, the liability had already ceased to be enforceable under this Act because of section 38A, 38B or 39B.

Resumption of enforcement of liability—variation of Child Support Register

 (7) If a low‑income non‑enforcement period in relation to a registered maintenance liability ends, the Registrar:

 (a) must, as soon as practicable, vary the particulars entered in the Child Support Register in relation to the liability by specifying the end of the low‑income non‑enforcement period as the time at which the liability again becomes enforceable under this Act; and

 (b) may make such variations (if any) to those particulars as the Registrar considers necessary or desirable:

 (i) to enable a court order or court registered maintenance agreement that varies or otherwise affects the liability to be given effect to under this Act; or

 (ii) to take account of the happening of an affecting event in relation to the liability.

However, these rules do not apply if, immediately before the low‑income non‑enforcement period, the liability had ceased to be enforceable under this Act because of section 38A, 38B or 39B.

Section not to prevent payee recovery of a debt

 (7A) This section does not prevent a payee of a registered maintenance liability from instituting a proceeding under section 113A during a low‑income non‑enforcement period to recover a debt due in relation to the liability.

Definitions

 (8) In this section:

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

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

38 Variation of Register to have enforceable maintenance liability no longer enforced under Act

 The Registrar must vary the particulars in the Child Support Register in relation to an enforceable maintenance liability so that the liability is no longer enforced under this Act if:

 (a) the payee of the liability makes an election under section 38A; or

 (b) the payee and payer of the liability jointly make an election under section 38A; or

 (c) the Registrar makes a decision under section 38B.

38A Election by payee or by payee and payer jointly

 (1) The payee of an enforceable maintenance liability, or the payee and payer jointly, may make an election to have the liability no longer enforced under this Act.

 (2) An election under this section must be made in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which an election may be made.

 (3) Within 28 days after receiving the election, the Registrar must:

 (a) vary the particulars relating to the liability in the Child Support Register by specifying a day (not later than 60 days after the day on which the Registrar received the election) as the day on which the liability ceases to be enforceable under this Act (the ***terminating day***); and

 (b) if the payee, or the payee and payer jointly, have elected to have amounts payable under the liability inrelation to the child support enforcement periodthat are unpaid on the terminating day also no longer enforced under this Act—vary the particulars so as to ensure that, in spite of section 30, those amounts cease to be debts due by the payer to the Commonwealth.

 (3A) However, if either the payer or the payee is a resident of a reciprocating jurisdiction, the Registrar has 90 days to vary the relevant particulars, instead of 28 days.

 (4) The Registrar must not make a variation under paragraph (3)(a) by specifying a day that is included in a period that is a low‑income non‑enforcement period under section 37B in relation to the liability. If that day is included in that period, the Registrar must not take action under paragraph (3)(b) in relation to that day.

38B Decision by Registrar based on payment record and other factors

 (1) The Registrar may decide that an enforceable maintenance liability should no longer be enforced under this Act if all the following conditions are met:

 (a) the payer is taken, under the regulations, to have a satisfactory payment record in relation to the previous 6 months;

 (b) the Registrar is satisfied that the payer is likely to continue to have a satisfactory payment record;

 (c) the Registrar is satisfied that a decision under this section is appropriate in relation to the liability.

 (2) If the Registrar makes a decision under subsection (1), the Registrar must vary the particulars relating to the liability in the Child Support Register by specifying a day (not earlierthan 28 days after the day on which the Registrar makes the decision)as the day on which the liability ceases to be enforceable under this Act.

 (3) If, before the day specified in a variation under subsection (2), the Registrar decides to revoke the decision that gave rise to the variation, the Registrar must vary the particulars concerned in the Child Support Register to give effect to the revocation.

 (4) The revocation takes effect on the day the Registrar varies the particulars concerned.

38C Election not to enforce—registered maintenance liability

 (1) If a registered maintenance liability of a kind mentioned in section 18A is not enforceable because of an election under section 38A, an amount unpaid under the relevant maintenance assessment, order or agreement is a debt due and payable by the payer to the payee.

 (2) A debt due under this section is recoverable by the payee from the payer in a court of competent jurisdiction.

39 Application for variation to enable liability to again become enforceable under Act

 (1) If a registered maintenance liability is not enforceable under this Act because of an election made under section 38A or a decision by the Registrar under section 38B, the payee may apply to the Registrar for the liability to again become enforceable under this Act.

 (2) The application must be made in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

 (3) An application cannot be made in relation to a liability during a period that is a low‑income non‑enforcement period under section 37B in relation to the liability.

 (4) Within 28 days after receiving an application under subsection (1), the Registrar must grant or refuse the application.

 (4A) However, if either the payer or the payee is a resident of a reciprocating jurisdiction, the Registrar has 90 days to grant or refuse the application, instead of 28 days.

 (5) The Registrar must grant the application unless the Registrar is satisfied that:

 (a) the payer of the liability has been complying with his or her child support obligations in relation to the payee; or

 (b) the payer of the liability has satisfactorily explained and rectified a failure to comply with his or her child support obligations in relation to a payee; or

 (c) there are special circumstances that exist in relation to the liability that make it appropriate to refuse the application.

 (6) If the Registrar grants the application, the Registrar must:

 (a) vary the particulars relating to the liability in the Child Support Register by specifying a day (not later than 60 days after the day on which the Registrar received the application) as the day on which the liability again becomes enforceable under this Act; and

 (b) may make any variations to those particulars that the Registrar considers necessary or desirable:

 (i) to enable a court order or court registered maintenance agreement that varies or otherwise affects the liability to be given effect under this Act; or

 (ii) to take account of the happening of an affecting event in relation to the liability.

 (7) The Registrar must not make a variation under subsection (6) by specifying a day that is included in a period that is a low‑income non‑enforcement period under section 37B in relation to the liability. If that day is included in that period, the Registrar must not take action under paragraph (6)(b) in relation to that day.

39A Reversal of section 38A election or 38B decision—collection of arrears

When section applies

 (1) This section applies if a payee applies under subsection 39(1) for a liability to again become enforceable under this Act.

Section 38A or 38B non‑enforcement period

 (2) For the purposes of this section, the ***section 38A or 38B non‑enforcement period*** is the period:

 (a) beginning when the liability ceased to be enforceable under this Act as a result of the operation of section 38A or 38B; and

 (b) ending when the liability again becomes enforceable under this Act as a result of the operation of section 39.

Maximum arrears period

 (3) For the purposes of this section, the ***maximum arrears period*** is the period:

 (a) beginning at whichever is the latest of the following times:

 (i) 9 months before the end of the section 38A or 38B non‑enforcement period;

 (ii) the start of the section 38A or 38B non‑enforcement period;

 (iii) the commencement of this section; and

 (b) ending at the end of the section 38A or 38B non‑enforcement period.

Application by payee for enforcement of arrears

 (4) The payee may apply to the Registrar, in the manner specified by the Registrar, for any unpaid amounts payable under the liability in relation to a specified period to be treated as arrears amounts for the purposes of this section. The specified period must:

 (a) consist of, or be included in, the maximum arrears period; and

 (b) end at the end of the maximum arrears period.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

Registrar’s decision—arrears for 3 months or less

 (5) If the specified period does not exceed 3 months, the Registrar must grant the payee’s application.

Registrar’s decision—arrears for more than 3 months

 (6) If the specified period exceeds 3 months, then:

 (a) if the Registrar is satisfied that there are exceptional circumstances—the Registrar must grant the payee’s application; or

 (b) if:

 (i) the Registrar is not satisfied that there are exceptional circumstances; and

 (ii) unpaid amounts are payable under the liability in relation to the period of 3 months that ended at the end of the maximum arrears period;

 the Registrar must:

 (iii) treat the payee’s application as if the specified period were the period of 3 months that ended at the end of the maximum arrears period; and

 (iv) grant the payee’s application; or

 (c) if:

 (i) the Registrar is not satisfied that there are exceptional circumstances; and

 (ii) no unpaid amounts are payable under the liability in relation to the period of 3 months that ended at the end of the maximum arrears period;

 the Registrar must refuse to grant the payee’s application.

Consequences of successful application

 (7) If the Registrar grants the payee’s application:

 (a) this Act has effect as if:

 (i) the unpaid amounts were payable under the liability in relation to the child support enforcement period that began immediately after the end of the section 38A or 38B non‑enforcement period; and

 (ii) the unpaid amounts became child support debts immediately after the end of the section 38A or 38B non‑enforcement period; and

 (b) the Registrar must make such variations to the particulars entered in the Child Support Register in relation to the liability as the Registrar considers necessary or desirable to give effect to this subsection.

Amounts that would have been credited under section 71C

 (8) To avoid doubt, a reference in this section to an unpaid amount payable under a liability does not include a reference to any amount that would have been credited against that unpaid amount under section 71C if the liability had been an enforceable maintenance liability at all relevant times.

39B Amounts not enforceable under this Act during periods when the payee is not the main provider of ongoing daily care for a child

When this section applies

 (1) This section applies if:

 (a) at a particular time after the commencement of this section, the payee of an enforceable maintenance liability covered by subsection 17(1) is the main provider of ongoing daily care for a particular child covered by the liability; and

 (b) at a later time (the ***cessation time***) the payee ceases to be the main provider of ongoing daily care for the child.

Overall non‑care period

 (2) For the purposes of this section, the ***overall non‑care period*** is the period:

 (a) beginning at the cessation time; and

 (b) ending at whichever is the earlier of the following:

 (i) when the payee next resumes being the main provider of ongoing daily care for the child;

 (ii) when the liability ends.

Joint election by payer and payee

 (3) During the overall non‑care period, the payer and payee may jointly elect, by applying to the Registrar in the manner specified by the Registrar, to have so much of the liability as is attributable to the child no longer enforced under this Act. The election takes effect at whichever of the following times is applicable:

 (a) if the election is made within 28 days after the start of the overall non‑care period—the start of the overall non‑care period;

 (b) in any other case—when the election is made.

However, the election does not take effect if the applicable time is included in a period that is a low‑income non‑enforcement period in relation to the liability for the purposes of section 37B.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

Consequences of election under subsection (3)

 (4) If an election is made under subsection (3):

 (a) if the child is the only child covered by the liability—the liability ceases to be enforceable under this Act after the applicable time; or

 (b) in any other case—this Act has effect in relation to the liability, after the applicable time, as if a reference in this Act to amounts payable under the liability did not include a reference to an amount attributable to the child.

Note: Paragraph (4)(b) could result in the liability becoming partially unenforceable under this Act.

Reversal of election

 (5) If:

 (a) so much of the liability as is attributable to the child is not enforceable under this Act because of an election made under subsection (3); and

 (b) the overall non‑care period ends;

the payer or the payee may elect, by applying to the Registrar in the manner specified by the Registrar, to have so much of the liability as is attributable to the child again become enforceable under this Act.

When reversal of election takes effect

 (6) An election under subsection (5) takes effect at whichever of the following times is applicable:

 (a) if the election is made within 28 days after the end of the overall non‑care period—the end of the overall non‑care period;

 (b) in any other case—when the election is made.

However, the election does not take effect if the applicable time is included in a period that is a low‑income non‑enforcement period in relation to the liability for the purposes of section 37B.

Consequences of reversal of election

 (7) An election under subsection (5) has effect accordingly.

Registrar to vary Register

 (8) If an election is made under this section, the Registrar must, as soon as practicable, make such variations to the particulars entered in the Child Support Register in relation to the liability as the Registrar considers necessary or desirable to give effect to subsection (4) or (7), as the case requires.

Election form may include declaration

 (9) A form of election made by a person or persons under this section may require the person or persons, as the case requires, to make a declaration about the circumstances relating to the beginning or end of the overall non‑care period.

Partial unenforceability

 (10) A reference in this Act to a liability that is enforceable under this Act includes a reference to a liability that is partially unenforceable under this Act as a result of paragraph (4)(b).

40 Entry wrongly existing in Child Support Register

 Where the Registrar is satisfied that an entry wrongly exists in the Child Support Register, the Registrar shall delete the entry from the Child Support Register.

41 Obsolete entries in Child Support Register

 Where the Registrar is satisfied (whether because of the happening of a terminating event in relation to an enforceable maintenance liability or the length of time that has elapsed since a registered maintenance liability was an enforceable maintenance liability) that the entry in the Child Support Register in relation to the liability is obsolete, the Registrar may delete the entry from the Child Support Register.

42 Correction of clerical errors and other mistakes in Child Support Register

 Where the Registrar is satisfied that a clerical error or other mistake exists in particulars entered in the Child Support Register in relation to a registered maintenance liability, the Registrar may vary the particulars for the purpose of correcting the error or mistake.

42A Registrar may vary Child Support Register to change period entered under paragraph 26(2)(b) to reflect pay cycle

 (1) If:

 (a) the Registrar is collecting amounts due to the Commonwealth under, or in relation to a registered maintenance liability, by deduction from the salary or wages of the payer of the liability; and

 (b) the Registrar becomes aware, other than by means of a notice referred to in paragraph 42B(1)(a) or (b), that the period of the payer’s pay cycle is different from the payment period entered in the Child Support Register under paragraph 26(2)(b) in respect of the payer;

the Registrar may vary the particulars in the Child Support Register by deleting the period in the Register and substituting another payment period and start day of the period.

 (2) The period that the Registrar must register in substitution is the payment period that reflects the payer’s pay cycle. The start day that the Registrar must register is the day specified by the Registrar as the start day of the period.

Note: For ***payment period*** see subsection 4(1).

42B Registrar may vary Child Support Register if payer’s pay cycle changes

 (1) If:

 (a) the Registrar receives:

 (i) a notice under subsection 47(1) from an employer who is making deduction from a payer’s salary or wages; or

 (ii) a notice from a payer under subsection 111(1) (Notification of commencement of employment); and

 (b) the notice indicates that the period of the payer’s pay cycle is different from the payment period entered in the Child Support Register under paragraph 26(2)(b) in respect of the payer;

the Registrar must, within 28 days of receiving the notice, vary the particulars in the Child Support Register by deleting the period and start day in the Register and substituting another payment period and start day.

 (2) The period that the Registrar must register in substitution is the payment period that reflects the payer’s pay cycle. The start day that the Registrar must register is the day specified by the Registrar as the start day.

Note: For ***payment period*** see subsection 4(1).

Division 4—Notices in respect of registration decisions

42C Notices must be given to payers and payees in relation to registration decisions

Notices must be given

 (1) As soon as practicable after the Registrar:

 (a) registers a registrable maintenance liability under this Act; or

 (b) varies particulars entered in the Child Support Register in relation to a registrable maintenance liability;

the Registrar must serve on the payer and payee of the liability a notice in writing of the particulars entered in the Child Support Register in relation to the liability, unless notice of those particulars has already been given to the payer and the payee under the Assessment Act.

 (2) As soon as practicable after the Registrar deletes an entry in relation to a registrable maintenance liability from the Child Support Register, the Registrar must serve a notice of the decision on the payer and payee.

 (3) As soon as practicable after the Registrar makes an appealable refusal decision in relation to a registrable maintenance liability or carer liability, the Registrar must serve a notice in writing of the decision on the payer and payee.

Content of notices

 (4) Subject to section 42D (notices in relation to registrable overseas maintenance liabilities), a notice served on a person under this section in relation to a decision (the ***original decision***) must include, or be accompanied by, a statement to the effect that:

 (a) the person may, subject to this Act, object to the original decision; and

 (b) if the person is dissatisfied by a later decision of the Registrar on an objection to the original decision (no matter who lodges the objection), the person may, subject to this Act and the AAT Act, apply to the AAT for review of the later decision.

 (5) A contravention of subsection (4) in relation to a decision does not affect the validity of the decision.

42D Content of notices in relation to registration decisions for registrable overseas maintenance liabilities

 (1) In the case of a registrable overseas maintenance liability, a notice served on a person under section 42C must, if the reciprocating jurisdiction in which the liability arose provides for review of the liability, include, or be accompanied by, a statement to the effect that a person aggrieved by the decision notified under that section may seek review of the liability by a judicial or administrative authority of the jurisdiction.

 (2) If the registrable maintenance liability:

 (a) arises under a maintenance order made by a judicial authority of a reciprocating jurisdiction (other than a prescribed reciprocating jurisdiction); or

 (b) arises under a maintenance assessment issued by an administrative authority of a reciprocating jurisdiction (other than a prescribed reciprocating jurisdiction);

subsections (3) and (4) also apply in relation to the notice given under section 42C.

 (3) The notice served under section 42C on a person against whom the maintenance order or assessment was made must also include, or be accompanied by:

 (a) if the person:

 (i) did not have notice of the proceedings giving rise to the maintenance order or assessment; and

 (ii) did not appear in those proceedings; and

 (iii) did not consent to the making of the maintenance order or assessment;

 a statement to the effect that, if the person makes an application under subregulation 36(2) of the *Family Law Regulations 1984*, the person may raise any matter that the person could have raised under Part VII or VIII of the *Family Law Act 1975* if the proceedings giving rise to the maintenance order or assessment had been heard in Australia; or

 (b) in any other case—a statement to the effect that the person may make an application under subregulation 36(2) of the *Family Law Regulations 1984*.

 (4) The notice served under section 42C on a person for whose benefit the maintenance order or assessment referred to in subsection (2) was made must also include, or be accompanied by, a statement to the effect that the person may make an application under subregulation 36(2) of the *Family Law Regulations 1984*.

 (5) If the registrable maintenance liability arises under a maintenance agreement that has been registered by a judicial or administrative authority of a reciprocating jurisdiction (other than a prescribed reciprocating jurisdiction), subsection (6) also applies in relation to the notice given under section 42C.

 (6) The notice served under section 42C on a person who is the payer or payee under a maintenance agreement must also include, or be accompanied by, a statement to the effect that the person may make an application under subregulation 36(2) of the *Family Law Regulations 1984*.

Note: Regulation 38 of the *Family Law Regulations 1984* affects the order that may be made under regulation 36 of those regulations.

Part IV—Collection by deduction from salary or wages

Division 1—Employer withholding

43 General rule of collection by automatic withholding in case of employees

 (1) This section applies (subject to subsection (3)) if:

 (a) the payer of an enforceable maintenance liability is an employee; and

 (b) any of the following liabilities (the ***deductible liability***) are due by the payer to the Commonwealth:

 (i) the enforceable maintenance liability;

 (ii) a liability to pay a child support related debt;

 (iii) a carer liability.

 (2) The Registrar must, as far as practicable, collect amounts due to the Commonwealth under or in relation to the deductible liability by deduction from the salary or wages of the payer under this Part.

 (3) Subsection (1) does not apply in relation to an enforceable maintenance liability, or any other deductible liability, of a payer if, under section 44, the particulars of the entry in the Child Support Register in relation to the enforceable maintenance liability of the payer contain a statement that employer withholding does not apply in relation to the enforceable maintenance liability.

44 Cases in which employer withholding not applicable

 (1) If:

 (a) the payer of an enforceable maintenance liability elects that employer withholding is not to apply in relation to the liability; and

 (b) the Registrar is satisfied that the payer is likely to make timely payments to the Registrar under the liability;

the Registrar must, within 28 days after receiving the election, vary the particulars of the entry in the Child Support Register in relation to the liability so that they contain a statement that employer withholding does not apply in relation to the liability.

 (2) If:

 (a) the Registrar is about to register a registrable maintenance liability; and

 (b) either before or after becoming the payer, the person who is the payer elected that employer withholding is not to apply in relation to the liability; and

 (c) the Registrar is satisfied that the payer is likely to make timely payments to the Registrar under the liability;

the Registrar must, when registering the liability, include a statement that employer withholding does not apply in relation to the liability.

 (3) An election under subsection (1) or (2) must be made to the Registrar in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which an election may be made.

 (5) If:

 (a) because of subsection (1) or (2), the particulars of the entry in the Child Support Register in relation to the enforceable maintenance liability of the payer contain a statement that employer withholding does not apply in relation to that liability; and

 (b) the payer does not make timely payments to the Registrar under that liability or any other deductible liability of the payer;

the Registrar must vary those particulars so that they contain a statement that employer withholding applies in relation to the enforceable maintenance liability.

 (5A) The Registrar is not required to vary particulars under subsection (5) if the Registrar is satisfied that:

 (a) the collection of payments due under the enforceable maintenance liability or the deductible liability by deduction from the salary or wages of the payer under this Part would not be an efficient method of collecting those payments; or

 (b) the payer is likely to recommence timely payments to the Registrar under the enforceable maintenance liability or the deductible liability in the near future.

 (6) Where the Registrar is satisfied that, in the special circumstances of a particular case, the collection of payments due under an enforceable maintenance liability by deduction from the salary or wages of the payer under this Part would not be an efficient method of collecting those payments, the Registrar may include in the particulars of the entry in the Child Support Register in relation to the liability a statement that employer withholding does not apply in relation to the liability or may vary those particulars so that they contain such a statement, as the case requires.

 (7) If:

 (a) because of subsection (6), the particulars of the entry in the Child Support Register in relation to the enforceable maintenance liability of the payer contain a statement that employer withholding does not apply in relation to that liability; and

 (b) the payer does not make timely payments to the Registrar under that liability or any other deductible liability of the payer;

the Registrar must vary those particulars so that they contain a statement that employer withholding applies in relation to the enforceable maintenance liability.

 (7A) The Registrar is not required to vary particulars under subsection (7) if the Registrar is satisfied that:

 (a) the collection of payments due under the enforceable maintenance liability or the deductible liability by deduction from the salary or wages of the payer under this Part would not be an efficient method of collecting those payments; or

 (b) that the payer is likely to recommence timely payments to the Registrar under the enforceable maintenance liability or the deductible liability in the near future.

 (7B) A payer of an enforceable maintenance liability may not make an election under subsection (1) if, within the previous 6 months, employer withholding started to apply in relation to the liability because of a variation made under subsection (5) or (7).

 (7C) If a payer of an enforceable maintenance liability has made an election under subsection (1) or (2) in relation to the liability that has been rejected by the Registrar, the payer may not make an election under subsection (1) in relation to the liability within 2 months after that rejection.

 (8) Where:

 (a) by virtue of subsection (6), the particulars of the entry in the Child Support Register in relation to an enforceable maintenance liability contain a statement that employer withholding does not apply in relation to the liability; and

 (b) the Registrar becomes satisfied that the collection of payments due under the liability by deduction from the salary or wages of the payer under this Part would be an efficient method of collecting those payments;

the Registrar shall vary those particulars so that they contain a statement that employer withholding applies in relation to the liability.

 (9) In determining for the purposes of subsections (5) to (8) (inclusive) whether the collection of payments due under an enforceable maintenance liability by deduction from the salary or wages of the payer under this Part would be an efficient method of collecting those payments, the Registrar shall have regard in particular to the need to ensure that the payments are received by the Registrar on a timely basis.

 (10) If the period at which amounts are payable under an enforceable maintenance liability exceeds one calendar month or one month, the Registrar shall include in the particulars of the entry in the Child Support Register in relation to the liability a statement that employer withholding does not apply in relation to the liability.

45 Notification to be given to employer and employee

 (1) The Registrar may, for the purpose of collecting amounts due to the Commonwealth under or in relation to a deductible liability by deduction from the salary or wages of the payer under this Part, give a notice in writing to an employer of the payer:

 (a) specifying the name of the payer and other particulars of the payer sufficient to enable the payer to be identified by the employer; and

 (b) instructing the employer:

 (i) to make in accordance with section 46, as from a specified day, periodic deductions in accordance with the specified weekly deduction rate from salary or wages paid by the employer to the payer; and

 (ii) to pay to the Registrar in accordance with subsection 47(1) amounts so deducted.

 (2) Where:

 (a) particulars entered in the Child Support Register in relation to an enforceable maintenance liability are varied; and

 (b) the Registrar is of the opinion that the revocation or variation of a notice in force under subsection (1) in relation to the liability is necessary or desirable to take account of the variations made to those particulars;

the Registrar shall forthwith give a notice in writing to the employer to whom the notice was given varying or revoking accordingly the earlier notice given to the employer.

 (2A) Where the Registrar thinks that the variation of a notice in force under subsection (1) in relation to a deductible liability is necessary or desirable for the purpose of collecting amounts already due to the Commonwealth under or in relation to the liability by deduction from the salary or wages of the payer under this Part, the Registrar must immediately give a written notice to the employer to whom the notice was given varying the notice accordingly.

 (3) Where the Registrar gives a notice under subsection (1), (2) or (2A) to an employer in relation to the payer of a deductible liability, the Registrar shall forthwith give a copy of the notice to the payer.

46 Duty of employer to make deductions from salary or wages

 (1) Subject to this section, where an employer pays salary or wages to an employee in relation to whom a notice given to the employer under subsection 45(1) is in force, the employer shall, at the time of paying the salary or wages, make a deduction from the salary or wages in accordance with this section.

 (2) Subject to subsection (4), the amount of the deduction is the amount ascertained by applying the weekly deduction rate specified in the notice to the period in relation to which the salary or wages are paid.

 (4) Where the amount of the salary or wages exceeds the amount of the deduction that would, but for this subsection, be required to be made from the salary or wages by less than the amount (the ***protected earnings amount***) ascertained by applying the protected earnings rate to the period in relation to which the salary or wages are paid, the amount of the deduction is the amount by which the amount of the salary or wages exceeds the protected earnings amount.

 (4A) An employer commits an offence if:

 (a) the employer is required to make a deduction under subsection (1) in relation to an employee; and

 (b) the employer refuses or fails to make the deduction.

Penalty: 10 penalty units.

 (4B) Subsection (4A) does not apply if the amount of the employee’s salary or wages is less than the protected earnings amount.

Note: A defendant bears an evidential burden in relation to the matter in subsection (4B) (see subsection 13.3(3) of the *Criminal Code*).

 (4C) An offence against subsection (4A) is an offence of strict liability.

Note: For strict liability, see section 6.1 of the *Criminal Code*.

 (5) Where a person (in this subsection called the ***convicted person***) is convicted before a court of an offence against subsection (4A) in relation to the refusal or failure of the convicted person or another person to make a deduction from salary or wages in accordance with this section, the court may, in addition to imposing a penalty on the convicted person, order the convicted person to pay to the Registrar, as a debt due to the Commonwealth, an amount not exceeding the amount of the deduction.

 (6) For the purposes of this section, where an employer pays an amount of salary or wages to an employee, then:

 (a) if the amount is paid in relation to piece‑work performed by the employee or in relation to services rendered under a contract that is wholly or principally for the labour of the employee—the amount shall be taken to be paid in relation to the period:

 (i) that began when the work or services began; and

 (ii) that ended when the work or services ended;

 (b) if the amount is paid in relation to any other work performed or services rendered, but not in relation to a particular period—the amount shall be taken to be paid in relation to the period of 52 weeks preceding the day on which the amount is paid; and

 (c) if the employee is entitled to be paid the amount in relation to a period of longer than one week—the employer shall be deemed to have paid an amount of salary or wages to the employee in relation to each week or part of a week in the period, being the amount ascertained by dividing the amount of salary or wages in fact paid by the number of days in the period and multiplying the resultant amount:

 (i) in the case of each week—by 7; and

 (ii) in the case of a part of a week—by the number of days in the part of the week.

 (7) Where salary or wages for a week or part of a week is or are paid by an employer in 2 or more separate amounts, all the amounts shall, for the purposes of this section, be aggregated, and the employer may make the deduction wholly from one amount or partly from 2 or more amounts.

 (8) For the purposes of subsections (4) and (4B), the amount of any salary or wages shall be taken to be the amount of the salary or wages after amounts (if any) that are required to be withheld from the salary or wages under Part 2‑5 in Schedule 1 to the *Taxation Administration Act 1953* have been withheld.

 (9) Subsection (1) has, and is taken to have had, no effect to the extent (if any) that it is inconsistent with paragraph 72(iii) or 103(iii) of the Constitution.

47 Additional duties of employers

 (1) An employer who has during any calendar month made deductions under this Part shall, not later than the seventh day of the following calendar month:

 (a) pay to the Registrar the amounts so deducted; and

 (b) give notice to the Registrar in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which a notice may be given.

 (1A) Where:

 (a) a notice given to an employer under subsection 45(1) in relation to an employee is in force at any time during a calendar month; and

 (b) the employer does not during the calendar month make deductions under this Part in relation to the employee;

the employer must, not later than the seventh day of the following calendar month, give to the Registrar notice in the manner specified by the Registrar.

 (1B) An employer is not subject to a requirement under paragraph (1)(b) or subsection (1A) to give notice to the Registrar to the extent that the notice would relate to an amount, or a nil amount, that the employer has notified to the Commissioner under item 1 or 2 of the table in subsection 389‑30(1) in Schedule 1 to the *Taxation Administration Act 1953* (about voluntary reporting by employers)*.*

 (2) When an employer makes a payment of salary or wages to an employee in relation to whom a notice given to the employer under subsection 45(1) is in force, the employer shall notify the employee, in writing:

 (a) of the amount of the deduction made under this Part from the salary or wages; or

 (b) that no deduction has been made under this Part from the salary or wages;

as the case requires.

 (3) Where, in any calendar month, an employee in relation to whom a notice given to an employer under subsection 45(1) is in force ceases to be an employee of the employer, the employer shall, not later than the seventh day of the following calendar month, notify the Registrar in the manner specified by the Registrar.

 (3A) An employer commits an offence if:

 (a) the employer is subject to a requirement under subsection (1); and

 (b) the employer refuses or fails to comply with the requirement.

Penalty: 50 penalty units, or 12 months imprisonment, or both.

 (3B) An employer commits an offence if:

 (a) the employer is subject to a requirement under subsection (1A) or (2); and

 (b) the employer refuses or fails to comply with the requirement.

Penalty: 10 penalty units.

 (3C) An employer commits an offence if:

 (a) the employer is subject to a requirement under subsection (3); and

 (b) the employer refuses or fails to comply with the requirement.

Penalty: 5 penalty units.

 (3D) An offence against subsection (3B) or (3C) is an offence of strict liability.

Note: For strict liability, see section 6.1 of the *Criminal Code*.

 (4) The Registrar may, by notice in writing served on an employer, vary in relation to the employer, in such instances and to such extent as the Registrar thinks fit, any of the requirements of subsections (1), (1A), (2) and (3).

48 Two or more employers in relation to one employee

 Where a person who is the payer of a deductible liability is in receipt of salary or wages from 2 or more employers, the Registrar may:

 (a) treat any one of the employers as the only employer for the purposes of this Part; or

 (b) apply sections 46 and 47 in relation to any 2 or more of the employers with such modifications as the Registrar considers appropriate, being modifications made for the purpose of ensuring that the amounts collected under this Part in relation to the liability are, in the aggregate, the same as those that would be collected in relation to the liability if the payer had only one employer.

49 Discharge of payer’s liability to Registrar and employer’s liability to payer

 Where an employer deducts an amount under this Part from the salary or wages of the payer of a deductible liability:

 (a) the payer is, to the extent of the amount deducted, discharged from the payer’s liability to make payments to the Registrar under or in relation to the liability, as the case requires; and

 (b) the employer is discharged from liability to pay the amount to any person other than the Registrar.

50 Payment by trustees of deducted amounts

 (1) Where:

 (a) an amount is payable to the Registrar by an employer under subsection 47(1) (including that subsection as varied under subsection 47(4)); and

 (b) the property of the employer has become vested in, or the control of the property of the employer has passed to, a trustee;

the trustee is liable to pay the amount to the Registrar.

 (2) Notwithstanding any other law of the Commonwealth or any law of a State or Territory:

 (a) an amount payable to the Registrar by a trustee under subsection (1) has priority over all other debts (other than amounts payable under former subsection 221YHZD(3) of the *Income Tax Assessment Act 1936*), whether preferential, secured or unsecured;

 (b) where an amount is payable by a trustee to the Registrar under former subsection 221YHZD(3) of the *Income Tax Assessment Act 1936*, an amount payable by the trustee under subsection (1) of this section ranks equally with the amount payable under whichever of those subsections is applicable in priority to all other debts, whether preferential, secured or unsecured.

Note: The subsection of the *Income Tax Assessment Act 1936* referred to in paragraphs (a) and (b) do not apply to liabilities arising after 30 June 1993.

 (3) Where a trustee, being a trustee of an estate of a bankrupt or a liquidator of a company that is being wound up, is liable to pay an amount to the Registrar under subsection (1), subsection (2) does not have the effect that the amount is payable in priority to any costs, charges or expenses of the administration of the estate or of the winding up of the company (including costs of a creditor or other person on whose petition the sequestration order or the winding up order (if any) was made and the remuneration of the trustee) that are lawfully payable out of the assets of the estate or of the company except where, in the case of the winding up of a company, the Crown in right of a State or of the Northern Territory or any other creditor is entitled to payment of a debt by the liquidator, in priority to all or any of those costs, charges and expenses and has not waived that priority.

Division 2—Penalties

51 Penalty for late remittance of deductions

 Where an amount (in this section called the ***principal amount***) payable to the Registrar by an employer other than the Commonwealth under subsection 47(1) (including that subsection as varied under subsection 47(4)) remains unpaid after the time by which it is required to be paid:

 (a) the principal amount continues to be payable by the employer to the Registrar; and

 (b) the employer is liable to pay to the Registrar, by way of penalty:

 (i) in a case where the employer is a government body—an amount at the rate of 20% per annum on so much of the principal amount as remains unpaid, computed from that time; and

 (ii) in any other case:

 (A) an amount (in this subparagraph called the ***relevant penalty amount***) equal to 20% of the principal amount; and

 (B) an amount at the rate of 20% per annum on so much of the principal amount as remains unpaid and so much of the relevant penalty amount as remains unpaid, computed from that time.

52 Penalty for failure etc. to make deductions from salary or wages

 Where an employer other than the Commonwealth contravenes subsection 46(1) in relation to a payment of salary or wages, the employer is liable to pay to the Registrar, by way of penalty:

 (a) an amount equal to 20% per annum of so much of the amount that the employer refused or failed to deduct from the payment (in this section called the ***undeducted amount***) as remains unpaid, computed from the end of the period within which, had the employer deducted the undeducted amount, the employer would have been required to pay the undeducted amount to the Registrar; and

 (b) in the case of an employer other than a government body—an amount equal to the undeducted amount.

53 Penalty in relation to certain unexplained remittances by employers

 Where:

 (a) the Registrar receives an amount under paragraph 47(1)(a) from an employer other than the Commonwealth in relation to a calendar month;

 (b) the employer contravenes paragraph 47(1)(b) in relation to the calendar month; and

 (c) an amount (in this section called the ***appropriated amount***) is required to be credited to the Account under paragraph 78(3)(d) in relation to the employer in relation to the calendar month;

the employer is liable to pay to the Registrar, by way of penalty, an amount equal to the appropriated amount.

54 Remission of certain penalty amounts

 (1) Where an amount (in this section called the ***late payment penalty***) is payable by an employer under subparagraph 51(b)(i), sub‑subparagraph 51(b)(ii)(B) or paragraph 52(a) in relation to another amount (in this subsection called the ***principal amount***) that has not been paid and:

 (a) the Registrar is satisfied that:

 (i) the circumstances that contributed to the delay in payment of the principal amount were not due to, or caused directly or indirectly by, an act or omission of the employer; and

 (ii) the employer has taken reasonable action to mitigate, or mitigate the effects of, those circumstances;

 (b) the Registrar is satisfied that:

 (i) the circumstances that contributed to the delay in payment of the principal amount were due to, or caused directly or indirectly by, an act or omission of the employer;

 (ii) the employer has taken reasonable action to mitigate, or mitigate the effects of, those circumstances; and

 (iii) having regard to the nature of those circumstances, it would be fair and reasonable to remit the late payment penalty or part of the late payment penalty; or

 (c) the Registrar is satisfied that there are special circumstances by reason of which it would be fair and reasonable to remit the late payment penalty or part of the late payment penalty;

the Registrar may remit the late payment penalty or part of the late payment penalty.

 (2) The Registrar may remit the whole or part of any amount payable by an employer under sub‑subparagraph 51(b)(ii)(A), paragraph 52(b) or section 53.

Notices of decisions

 (3) If the Registrar makes a decision under subsection (1) or (2):

 (a) to remit only part of a penalty; or

 (b) not to remit any part of a penalty;

the Registrar must serve written notice of the decision on the person by whom the penalty is, or but for the remission would be, payable.

 (4) The notice must include, or be accompanied by, a statement to the effect that:

 (a) the person may, subject to this Act, object to the decision (the ***original decision***); and

 (b) if the person is dissatisfied by a later decision of the Registrar on an objection to the original decision, the person may, subject to this Act and the AAT Act, apply to the AAT for review of the later decision.

 (5) A contravention of subsection (4) in relation to a decision does not affect the validity of the decision.

55 Reduction of late payment penalty where judgment debt carries interest

 (1) Where judgment is given by, or entered in, a court for the payment of:

 (a) the whole or a part of a principal amount; or

 (b) an amount that includes the whole or a part of a principal amount;

then:

 (c) the principal amount or the part of the principal amount, as the case may be, shall not be taken, for the purposes of subparagraph 51(b)(i), sub‑subparagraph 51(b)(ii)(B) or paragraph 52(a), as the case may be, to have ceased to be due and payable merely because of the giving or entering of the judgment; and

 (d) if the judgment debt carries interest, the amount that would, but for this paragraph, be payable under whichever of those provisions is applicable in relation to the principal amount or the part of the principal amount shall, by force of this paragraph, be reduced by:

 (i) in a case to which paragraph (a) applies—the amount of the interest; or

 (ii) in a case to which paragraph (b) applies—an amount that bears the same proportion to the amount of the interest as the principal amount, or the part of the principal amount, bears to the amount of the judgment debt.

 (2) In subsection (1), ***principal amount*** means:

 (a) an amount of the kind referred to in section 51 as the principal amount;

 (b) an amount of the kind referred to in subparagraph 51(b)(ii) as the relevant penalty amount; or

 (c) an amount of the kind referred to in section 52 as the undeducted amount.

56 Penalty to be alternative to prosecution for certain offences against Part

 (1) Where:

 (a) but for this subsection, an amount is payable, by way of penalty, by a person to the Registrar under this Part because of an act or omission of the person; and

 (b) a prosecution is instituted against the person for an offence against this Part constituted by the act or omission;

the amount is not payable unless and until the prosecution is withdrawn.

 (2) Where:

 (a) a person is liable to pay, by way of penalty, an amount (in this subsection called the ***penalty amount***) to the Registrar under this Part because of an act or omission of the person;

 (b) an amount (in this subsection called the ***credited amount***) is paid, or applied by the Registrar, in total or partial discharge of the liability; and

 (c) a prosecution is instituted against the person for an offence against this Part constituted by the act or omission;

the credited amount shall be refunded to the person, or applied by the Registrar in total or partial discharge of a debt due to the Commonwealth by the person under this Act, but, if the prosecution is withdrawn, the person again becomes liable to pay the penalty amount.

Division 3—Provisions applicable to employers

57 Employers not to prejudice employees because of registrable maintenance liabilities etc.

 (1) An employer who:

 (a) refuses to employ, or to pay salary or wages to, another person;

 (b) dismisses, or threatens to dismiss, another person from the other person’s employment;

 (c) terminates, or threatens to terminate, the payment of salary or wages to another person;

 (d) prejudices, or threatens to prejudice, another person in the other person’s employment or otherwise in the receipt of salary or wages; or

 (e) intimidates or coerces, imposes any pecuniary or other penalty on, or takes any other disciplinary action in relation to, another person;

because the other person:

 (f) is the payer of a registrable maintenance liability or any other deductible liability; or

 (g) is an employee in relation to whom a notice has been given to the employer under subsection 45(1);

commits an offence punishable on conviction by a fine not exceeding 20 penalty units.

 (1A) Strict liability applies to the element of an offence against subsection (1) that a notice is a notice given under subsection 45(1).

 (2) In a prosecution for an offence against subsection (1), it is not necessary for the prosecutor to prove the reason for the defendant’s action, but it is a defence to the prosecution if the defendant proves, on the balance of probabilities, that the action was not motivated (either in whole or in part) by a reason specified in that subsection.

 (3) Where an employer is convicted of an offence against subsection (1) constituted by an act done in relation to a person, the court may:

 (a) order the payment of compensation to the person for loss or damage suffered as a result of the act; and

 (b) order the taking of action to remedy or reduce the loss or damage suffered by the person as a result of the act.

58 Employers not to disclose information etc.

 (1) Any person who is or has been:

 (a) an employer; or

 (b) a person employed by, or performing services for, an employer;

must not, directly or indirectly, divulge or communicate to a second person any information in relation to the affairs of a third person, being information disclosed or obtained under or for the purposes of this Part and acquired by the person because of, or in the course of, the performance of the employer’s duties under this Part.

Penalty: 10 penalty units.

 (2) Subsection (1) does not apply if the information is divulged or communicated for the purposes of this Part or otherwise in connection with the performance of the employer’s duties under this Part or in connection with the carrying on of the employer’s affairs.

 (2A) Subsection (1) does not apply if the information is notified to the Commissioner under subsection 389‑30(1) in Schedule 1 to the *Taxation Administration Act 1953* (about voluntary reporting by employers)*.*

 (3) Strict liability applies to the element of an offence against subsection (1) that a disclosure or obtaining of information is a disclosure or obtaining under or for the purposes of this Part.

59 Records to be kept and preserved by employers

 (1) An employer shall:

 (a) keep records that record and explain:

 (i) all amounts deducted, or required to be deducted, from salary or wages under section 46; and

 (ii) other acts engaged in by the employer, or required to be engaged in by the employer, under this Part; and

 (b) retain those records for a period of 5 years.

 (2) An employer who is required by subsection (1) to keep records must keep the records:

 (a) in writing in the English language or so as to enable the records to be readily accessible and convertible into writing in the English language; and

 (b) so as to enable the matters and acts referred to in paragraph (1)(a) to be readily ascertained.

 (3) An employer commits an offence if:

 (a) the employer is subject to a requirement under subsection (1) or (2); and

 (b) the employer refuses or fails to comply with the requirement.

Penalty: 20 penalty units.

 (4) Subsection (3) does not apply if:

 (a) the Registrar has notified the employer that the retention of records under subsection (1) is not required; or

 (b) the employer is a company that has gone into liquidation and has been finally dissolved.

Note: A defendant bears an evidential burden in relation to the matter in subsection (4) (see subsection 13.3(3) of the *Criminal Code*).

 (5) An offence against subsection (3) is an offence of strict liability.

Note: For strict liability, see section 6.1 of the *Criminal Code*.

60 Incorrectly keeping records etc.

 (1) Where an employer who is required by section 59 to keep records keeps them in such a way that they do not correctly record and explain the matters or acts to which they relate, the employer commits an offence punishable on conviction by a fine not exceeding 20 penalty units.

 (1A) Subsection (1) is an offence of strict liability.

 (2) In a prosecution of an employer for an offence against subsection (1), it is a defence if the employer proves that the employer:

 (a) did not know; and

 (b) could not reasonably be expected to have known;

that the record to which the prosecution relates did not correctly record and explain the matter or act to which the record relates.

61 Access to premises etc.

 (1) For the purposes of the application of this Part in relation to an employer, an officer authorised in writing by the Registrar to exercise powers under this section:

 (a) may, at all reasonable times, enter and remain on any land or premises;

 (b) is allowed free access at all reasonable times to all documents; and

 (c) may inspect, examine, make copies of, or take extracts from, any document.

 (2) An officer is not entitled to enter or remain on any land or premises under this section if, on being requested by the occupier of the land or premises for proof of authority, the officer does not produce an authority in writing signed by the Registrar stating that the officer is authorised to exercise powers under this section.

 (3) A person commits an offence if:

 (a) the person is an occupier of land or premises entered or proposed to be entered by an officer; and

 (b) the person does not provide the officer with all reasonable facilities and assistance that the occupier is reasonably capable of providing; and

 (c) the person does not do so in circumstances where the officer is exercising his or her powers under this section.

Penalty: 10 penalty units.

 (4) Strict liability applies to paragraph (3)(c).

62 Public officer of company

 (1) The person who is, from time to time, the public officer of a company for the purposes of the *Income Tax Assessment Act 1936* is the public officer of the company for the purposes of this Act, and the address for service of the public officer under that Act is the address for service under this Act.

 (2) Service of any document or requisition at the address for service of the public officer, or on the public officer, is sufficient service on the company for the purposes of this Act, but, if at any time there is not a public officer of the company, service on any person acting or appearing to act in the business of the company is sufficient.

Note: See section 62A for alternative ways to give a notice to, or serve a process on, a company (through its officers, attorneys or agents).

 (3) The public officer is answerable for the doing of all acts required to be done by the company under this Act, and in case of default is liable to the same penalties.

 (4) Everything done by the public officer that the public officer is required to do in that capacity shall be deemed to have been done by the company.

 (5) If, at any time, there is not a public officer of the company, this Act applies in relation to the company as if there were no requirement to appoint a public officer of the company.

 (6) Any proceedings under this Act (including proceedings for an offence against this Act) taken against the public officer shall be deemed to have been taken against the company, and the company is liable jointly with the public officer for any penalty imposed on the public officer.

62A Notifying and serving companies

 For the purposes of this Act, if the Registrar thinks fit, a notice or process may be given to, or served on, a company by giving the notice to, or serving the process on:

 (a) a director, the secretary or another officer of the company; or

 (b) an attorney or agent of the company.

Note: See subsection 62(2) for alternative ways to serve a document or requisition on a company (through its public officer or someone else acting or appearing to act for the company).

63 Public officer of trust estate

 (1) The person who is, from time to time, the public officer of a trust estate for the purposes of section 252A of the *Income Tax Assessment Act 1936* is the public officer of the trust estate for the purposes of this Act, and the address for service of the public officer under that Act is the address for service of the public officer under this Act.

 (2) Service of any document or requisition at the address for service of the public officer, or on the public officer, is sufficient service on the trustee of the trust estate for the purposes of this Act, but, if at any time there is not a public officer of the trust estate, service on any person acting or appearing to act on the business of the trust estate is sufficient.

 (3) The public officer is answerable for the doing of all acts required to be done by the trustee of the trust estate under this Act, and in case of default is liable to the same penalties.

 (4) Everything done by the public officer that the public officer is required to do in that capacity shall be deemed to have been done by the trustee of the trust estate.

 (5) If, at any time, there is not a public officer of the trust estate, this Act applies in relation to the trustee of the trust estate as if there were no requirement to appoint a public officer of the trust estate.

 (6) Any proceedings under this Act (including proceedings for an offence against this Act) taken against the public officer shall be deemed to have been taken against the trustee of the trust estate, and the trustee shall be liable jointly with the public officer for any penalty imposed on the public officer.

 (7) Notwithstanding subsections (1) to (6) (inclusive) and without affecting any of the obligations and liabilities of the public officer, any notice, process or proceeding that under this Act may be given to, served on or taken against the trustee or public officer of the trust estate may, if the Registrar thinks fit, be given to, served on or taken against any agent or attorney of the trustee, and the agent or attorney has the same liability in relation to the notice, process or proceeding as the trustee or public officer would have had if it had been given to, served on or taken against the trustee or public officer.

Division 4—Miscellaneous

64 Amounts payable under Part debts due to Commonwealth

 An amount payable to the Registrar under this Part is a debt due to the Commonwealth.

65 Application of amounts paid or credited where 2 or more debts due

 Where:

 (a) 2 or more debts are due to the Commonwealth by an employer under this Part;

 (b) an amount is paid to or to be credited by the Registrar, or an amount is paid to and an amount is to be credited by the Registrar, in relation to all or any of the debts; and

 (c) the total amount of the debts exceeds the amount so paid or to be credited or the sum of the amounts so paid and to be credited, as the case may be;

the Registrar may, in spite of any direction given by or on behalf of the employer:

 (d) apply the amount, or the sum of the amounts, in partial discharge of the total amount of the debts; and

 (e) recover the amount by which the total amount of the debts exceeds the amount or the sum of the amounts;

without allocating the amount, or the sum of the amounts, towards the discharge of any particular debt or debts.

Division 5—Application of this Part to those engaged under a contract for services

65AA Application of this Part to those engaged under a contract for services

 This Part applies to a person (the ***independent contractor***) engaged under a contract for services as if:

 (a) a reference to an employee includes a reference to the independent contractor; and

 (b) a reference to an employer of the employee includes a reference to the person who engages the independent contractor; and

 (c) a reference to refusing to employ a person includes a reference to refusing to engage a person under a contract for services; and

 (d) if a person is an employer and also engages an independent contractor—the reference in section 65 to an employer includes the person in both of those capacities.

Part IVA—Election available to payers who make voluntary payments of maintenance liabilities

65A Election under this Part

 (1) If the Registrar is not going to collect amounts due to the Commonwealth under, or in relation to, an enforceable maintenance liability by deduction from the salary or wages of the payer of the liability, the payer may elect that the payment period entered in the Child Support Register in respect of the liability under paragraph 26(2)(b) be changed.

 (2) In making the election, the payer must:

 (a) specify a payment period; and

 (b) specify the day from which the period starts.

 (3) An election made under subsection (1) must be made in the manner specified by the Registrar.

Example 1: The payer elects a 4 week period as the payment period. The payer elects that the start day of the period will be 8 July which is a Wednesday. Therefore the period will end 4 weeks later on a Tuesday.

Example 2: The payer elects a period of a month as the payment period. The payer elects that the start day will be 16 October. Therefore the period will end on 15 November. If the payer elects that the start day will be 31 January, the period will end on 28 February.

Note: Section 16A provides for the Registrar to specify the manner in which an election may be made.

65B Registrar to act on election

 If:

 (a) a payer of an enforceable maintenance liability makes an election of a kind set out in section 65A; and

(b) the Registrar is satisfied that it will be more convenient for the payer to accrue debts in relation to the elected period instead of the period in the Child Support Register;

the Registrar must, within 28 days of receiving the election, vary the particulars of the entry in the Register in relation to the payment period by:

 (c) substituting the elected period; and

 (d) entering in the Register the specified day as the day from which the period starts.

Part V—Payment and recovery of child support debts and carer debts

Division 1—Payment and late payment of child support debts

66 When child support debts become payable

 (1) An amount that becomes a child support debt in respect of a day in an initial period is due and payable on the seventh day of the calendar month following that day.

 (2) An amount that becomes a child support debt in respect of a payment period is due and payable on the seventh day after the end of the period.

Note: For ***initial period*** and ***payment period*** see subsection 4(1).

 (3) An amount payable under subsection (1) or (2), in respect of a day in an initial period or payment period in a year of income, is taken to be paid at the time that the amount becomes due and payable, to the extent that a remaining lump sum payment will be credited, under section 69A, at the end of the year of income against that amount.

67 Penalty for late payment of child support debts

 (1) If a child support debt in respect of a payment period remains unpaid after the time when it became due and payable, the person liable to pay the debt is liable to pay to the Registrar, by way of penalty, whichever of the following amounts applies:

 (a) if the payment period is a week—an amount calculated on the balance outstanding each week at a weekly rate equal to 1/52 of the relevant annual rate;

 (b) if the payment period is a fortnight—an amount calculated on the balance outstanding each fortnight at a fortnightly rate equal to 1/26 of the relevant annual rate;

 (c) if the payment period is a 4 week period—an amount calculated on the balance outstanding each four weeks at a four weekly rate equal to 4/52 of the relevant annual rate;

 (d) if the payment period is a month or a calendar month—an amount calculated on the balance outstanding each month or calendar month at a monthly rate equal to 1/12 of the relevant annual rate.

 (1AA) If a child support debt in respect of a day in an initial period remains unpaid after the time when it became due and payable, the person liable to pay the debt is liable to pay to the Registrar, by way of penalty, an amount calculated on the balance outstanding each calendar month at a monthly rate equal to 1/12 of the relevant annual rate.

 (1A) For the purposes of subsections (1) and (1AA), the balance outstanding is the total amount of one or more child support debts remaining unpaid.

 (2) An amount payable to the Registrar under subsection (1) or (1AA) is a debt due to the Commonwealth.

 (3) In this section:

***relevant annual rate*** means the rate that is from time to time the general interest charge rate under subsection 8AAD(1) of the *Taxation Administration Act 1953*.

67A Due date of certain debts for the purposes of calculating penalty

 For the purposes of section 67, if:

 (a) the Registrar has entered an initial period in the Register under paragraph 26(2)(a) in respect of a liability; and

 (b) a child support debt in respect of a payment period for the liability becomes due and payable on a particular day (the ***payment period due day***); and

 (c) the payment period due day occurs before any day on which a child support debt in respect of a day in the initial period for the liability is due and payable;

the child support debt in respect of the payment period is taken to have become due and payable on the day on which a child support debt in respect of the last day in the initial period is due and payable.

68 Remission of late payment penalty

 (1) If an amount (in this section called the ***late payment penalty***) is payable by a person under section 67 in relation to a child support debt and:

 (a) the Registrar is satisfied that:

 (i) the circumstances that contributed to the delay in payment of the debt were not due to, or caused directly or indirectly by, an act or omission of the person; and

 (ii) the person has taken reasonable action to mitigate, or mitigate the effects of, those circumstances; or

 (b) the Registrar is satisfied that:

 (i) the circumstances that contributed to the delay in payment of the debt were due to, or caused directly or indirectly by, an act or omission of the person; and

 (ii) the person has taken reasonable action to mitigate, or mitigate the effects of, those circumstances; and

 (iii) having regard to the nature of those circumstances, it would be fair and reasonable to remit the late payment penalty or part of the late payment penalty; or

 (c) the Registrar is satisfied that there are special circumstances by reason of which it would be fair and reasonable to remit the late payment penalty or part of the late payment penalty;

the Registrar may remit the late payment penalty or part of the late payment penalty.

Notices of decisions

 (2) If the Registrar makes a decision under subsection (1):

 (a) to remit only part of a penalty; or

 (b) not to remit any part of a penalty;

the Registrar must serve written notice of the decision on the person by whom the penalty is, or but for the remission would be, payable.

 (3) The notice must include, or be accompanied by, a statement to the effect that:

 (a) the person may, subject to this Act, object to the decision (the ***original decision***); and

 (b) if the person is dissatisfied by a later decision of the Registrar on an objection to the original decision, the person may, subject to this Act and the AAT Act, apply to the AAT for review of the later decision.

 (4) A contravention of subsection (3) in relation to a decision does not affect the validity of the decision.

69 Reduction of late payment penalty where judgment debt carries interest

 Where judgment is given by, or entered in, a court for payment of:

 (a) a child support debt; or

 (b) an amount that includes a child support debt;

then:

 (c) the debt shall not be taken, for the purposes of subsection 67(1), to have ceased to be due and payable merely because of the giving or entering of the judgment; and

 (d) if the judgment debt carries interest, the amount that would, but for this paragraph, be payable under that subsection in relation to the debt shall, by force of this paragraph, be reduced by:

 (i) in a case to which paragraph (a) applies—the amount of the interest; or

 (ii) in a case to which paragraph (b) applies—an amount that bears the same proportion to the amount of the interest as the amount of the debt bears to the amount of the judgment debt.

69A Crediting of lump sum payments

 (1) This section applies if:

 (a) either:

 (i) a child support agreement accepted by the Registrar includes lump sum payment provisions in accordance with paragraph 84(1)(e) of the Assessment Act; or

 (ii) a court has made an order under section 123A of that Act in relation to the provision of child support in the form of a lump sum payment; and

 (b) the Registrar has been notified that the lump sum payment has been paid in accordance with the agreement or order.

 (2) The Registrar must, in accordance with subsection (3):

 (a) in respect of a day in an initial period, or in respect of a day in a payment period, in a year of income, for a registered maintenance liability, credit the remaining lump sum payment against:

 (i) if the agreement or order states that the lump sum payment is to be credited against a specified percentage of the amount payable under the liability—that percentage of the amount payable under the liability; and

 (ii) if subparagraph (i) does not apply—100% of the amount payable under the liability; and

 (b) reduce, but not below nil, the remaining lump sum payment by the amount so credited.

 (3) The Registrar must credit a remaining lump sum payment and reduce the remaining lump sum payment at the end of each year of income.

 (4) The ***remaining lump sum payment***, in relation to the lump sum payment paid under the agreement or order, means:

 (a) for the first day after the agreement is accepted or the order is made—the lump sum payment; and

 (b) for 1 July in a year of income (except if that 1 July is covered by paragraph (a))—the remaining lump sum payment for the previous day as indexed under subsection (5); and

 (c) otherwise—so much of the remaining lump sum payment as remains after crediting under the previous application of this section.

 (5) The remaining lump sum payment, for 1 July in a year of income, is indexed as follows:

 

where:

***base quarter*** means the March quarter (before the March quarter for the previous year of income, but after the agreement is accepted or the order is made) with the highest index number.

***indexation factor*** means:



***index number*** for a quarter is the All Groups Consumer Price Index number that is the weighted average of the 8 capital cities and is published by the Australian Statistician in respect of that quarter.

***March quarter*** means the quarter ending on 31 March.

 (6) If an indexation factor worked out under subsection (5) would be less than 1, the indexation factor is to be increased to 1.

 (7) Subject to subsection (8), if at any time (whether before or after the commencement of this subsection), the Australian Statistician publishes an index number for a quarter in substitution for an index number previously published by the Australian Statistician for that quarter, the publication of the later index number is to be disregarded for the purposes of subsection (5).

 (8) If at any time the Australian Statistician changes the index reference period for the Consumer Price Index, regard is to be had, for the purposes of applying subsection (5) after the change takes place, only to index numbers published in terms of the new index reference period.

Division 2—Child support debts and carer debts

69B Overpayments of payees

 (1) If:

 (a) the payee of a registered maintenance liability is:

 (i) paid an amount under section 76; or

 (ii) because of section 71AA or 71AB, taken to have been paid an amount under section 76; and

 (b) the payee was not entitled to be paid the amount (including because of a subsequent variation to particulars of the entry in the Child Support Register in relation to the registered maintenance liability);

the amount is, subject to subsection (2), repayable by the payee to the Registrar and is a debt due by the payee to the Commonwealth.

 (2) An amount is not repayable by the payee, or a debt due, under subsection (1) if:

 (a) the payee was not entitled to be paid the amountbecause of a subsequent variation to particulars of the entry in the Child Support Register in relation to the registered maintenance liability; and

 (b) the variation was the result of:

 (i) a decision that the registered maintenance liability should never have existed; or

 (ii) the payer of the registered maintenance liability ceasing to be a resident of Australia or a reciprocating jurisdiction.

Note: An amount covered by subparagraph (2)(b)(i) may be recovered under section 143 of the Assessment Act.

 (3) The Registrar must pay any amount that is paid to the Registrar under subsection (1) to the payer of the registered maintenance liability.

Note: The payee referred to in this section becomes a payer of a carer debt (see the definitions of ***carer debt*** and ***payer*** in subsection 4(1)).

 (4) The payee of a liability under subsection (1) is not entitled to, and may not enforce payment of, amounts payable under the liability other than by instituting a proceeding under section 113A to recover a debt due in relation to the liability.

Note: A liability under subsection (1) is a ***carer liability*** (see the definition of ***carer liability*** in subsection 4(1)).

70 Apportionment of payment between payees

 (1) If:

 (a) a person owes:

 (i) 2 or more child support debts that relate to 2 or more enforceable maintenance liabilities with different payees; or

 (ii) 2 or more carer debts that relate to 2 or more carer liabilities with different payees; and

 (c) an amount is paid to the Registrar in relation to all or any of the debts; and

 (d) the total amount of the debts exceeds the amount paid to the Registrar;

the Registrar must, despite any direction given by or on behalf of the person, apportion the amount of the payment between the payees in proportion to the amount of the debt owing in relation to each payee, and apply the amounts so apportioned in partial discharge of each of those debts.

 (2) This section does not apply to amounts paid to the Registrar in accordance with a court order made in relation to a proceeding instituted by a payee of a registered maintenance liability or carer liability under section 113A to recover a debt due in relation to the liability.

71 Direct payments to payee

 (1) Subject to section 71D, if:

 (a) either:

 (i) the payee of an enforceable maintenance liability receives from the payer an amount intended by both the payer and the payee to be paid in complete or partial satisfaction of an amount payable under the liability in relation to the child support enforcement period; or

 (ii) the payee of a carer liability receives from the payer an amount intended by both the payer and the payee to be paid in complete or partial satisfaction of an amount payable under the liability; and

 (b) the payer or the payee applies to the Registrar to have the amount received by the payee treated as having been paid to the Registrar;

the Registrar must, despite sections 30 and 69B, credit the amount received by the payee against the amount payable under the liability.

 (2) An application must be made in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

 (3) This section does not apply to an enforceable maintenance liability of a kind referred to in paragraph 18A(3)(a).

71AA Registrar may offset debts between payer and payee

 (1) If:

 (a) 2 persons each have a debt that is either:

 (i) a child support debt arising from a liability referred to in section 17 or 17A; or

 (ii) a carer debt; and

 (b) the Commonwealth would (apart from this section) be required for each debt, under subsection 69B(3) or section 76, to pay the amount paid by one of the persons to the other person; and

 (c) for a debt that arose from a liability referred to in section 17 or for a carer debt—the liability provided for, or related to, child support for a child of the 2 persons;

the Registrar may offset the debts by deducting the amount, or part of the amount, of the debt of the person who owes the lesser amount from the amount of the debt of the person who owes the greater amount.

 (2) If the amount of the debts is the same, the Registrar may offset one debt against the other. In this case, the Commonwealth is taken to have recovered both of the debts.

 (3) If the amount of the debts is not the same, the Commonwealth is taken to have recovered:

 (a) so much of the amount of the smaller debt as is offset against the larger debt; and

 (b) so much of the amount of the larger debt that equals the amount of the smaller debt as is offset.

 (4) Any amounts recovered by the Commonwealth by way of offset are taken to be:

 (a) paid by the payer to the Registrar under the registered maintenance liability or carer liability concerned; and

 (b) paid by the Commonwealth to the payee as provided for in this Act.

Example: Offset of part of a debt

 Helena was previously the payer of a registrable maintenance liability. Helena’s children have now come to live with her. Helena has the greater debt of $3,000 from the period when she was a child support payer. Even though the children are no longer living with Theo, he is entitled to $3,000 in child support when Helena pays it.

 Theo has now been assessed as having a child support liability. Under that liability, Theo has a debt of $150 in respect of a calendar month.

 The Registrar offsets $100 of the debt (part of it only) that became due and payable by Theo against the amount owed by Helena. The effect of the offset is that Helena is taken to have paid $100 per calendar month. Theo is taken to have paid $100 of his liability to pay $150. Under the liability, Theo must pay $50 for that calendar month.

 Each time a debt incurred by Theo under the liability becomes due and payable it may be offset against the remainder of Helena’s debt.

71AB Reduction of child support debts or carer debts when other debts are paid back

 (1) This section applies if:

 (a) a person (the ***first person***) owes either of the following debts (the ***first debt***):

 (i) a child support debt;

 (ii) a carer debt; and

 (b) the Registrar receives an amount (the ***repayment amount***) from another person that is intended by the other person to be in partial or complete satisfaction of a child support debt or carer debt that is owed by the other person; and

 (c) the Registrar would (apart from this section) be required under subsection 69B(3) or section 76to pay the repayment amount to the first person.

 (2) The Registrar may, despite those provisions:

 (a) credit the repayment amount against the amount payable under the first debt; and

 (b) if, after the amount has been credited, the first debt has been paid in full, pay any excess to the first person.

71A Payments to third persons by payer

 (1) Subject to section 71D, if:

 (a) the payer of an enforceable maintenance liability or carer liability pays a third party an amount that partially or completely satisfies a debt owed by:

 (i) the payee of the enforceable maintenance liability or carer liability; or

 (ii) the payer; or

 (iii) both the payee and payer; and

 (b) the payer or the payee applies to the Registrar, in the manner specified by the Registrar, to have the amount, or part of the amount, received by the third party treated as having been paid to the Registrar; and

 (c) the amount paid, or a part of the amount paid, was intended by both the payer and the payee to be paid in complete or partial satisfaction of an amount payable under:

 (i) the enforceable maintenance liability in relation to the child support enforcement period; or

 (ii) the carer liability;

the Registrar must, despite sections 30 and 69B,and in accordance with subsections (2) and (3), credit the amount, or part of the amount, received by the third party against the amount payable under the enforceable maintenance liability or carer liability.

Note: Section 16A provides for the Registrar to specify the manner in which an application may be made.

 (2) If:

 (a) the application referred to in paragraph (1)(b) specifies that the amount, or part of the amount, received by the third party is to be credited against a specified percentage (that is less than 100%) of the amount payable under the liability; and

 (b) the Registrar is satisfied that the payer and the payee agree that the amount received is to be so credited;

then the Registrar must credit the amount, or the part of the amount, received against that percentage of the amount payable under the liability.

 (3) Otherwise, the Registrar must credit the amount, or the part of the amount, received against all of the amount payable under the liability.

 (4) This section does not apply to an enforceable maintenance liability of a kind referred to in paragraph 18A(3)(a).

71B Payments not in money

 (1) For the purposes of sections 71 and 71A, if both the payer and the payee of an enforceable maintenance liability or carer liability so intend:

 (a) a payment in a form, other than money, by the payer; or

 (b) a transfer of any property or right by the payer;

is taken to be an amount paid in complete or partial satisfaction of an amount payable under the liability.

 (2) For the purpose of determining the amount to be credited under section 71 or 71A, in relation to the payment or transfer, against the amount payable under the liability of the payer to the Commonwealth, the amount of the payment or transfer is taken to be:

 (a) the amount agreed by the payer and the payee; or

 (b) if no amount is agreed, the amount determined by the Registrar.

71C Other payments of up to 30% of child support liability

 (1) If:

 (a) the payer of an enforceable maintenance liability in relation to a payment period or initial period has made one or more payments to the payee of the liability, or to another person; and

 (b) the payment is a payment of the kind specified in the regulations; and

 (ba) at the time the payment is made, the payer does not have at least regular care of any of the children to whom the relevant administrative assessment relates; and

 (c) the sum of those payments exceeds the sum of all such payments previously credited under this section against the amount payable under the liability for all past periods; and

 (d) the payer does not, at the time at which the Registrar applies this section, have at least regular care of any of the children to whom the relevant administrative assessment relates;

then the Registrar must, despite section 30, credit the excess amount mentioned in paragraph (c) against the amount payable under the payer’s liability for the period, up to a maximum of 30% of the amount payable.

Note: Subsection (1) is subject to section 71D.

 (2) Subsection (1) does not apply in relation to a payment (the ***prescribed payment***) mentioned in paragraph (1)(a) if:

 (a) before the prescribed payment is made, the payer has provided child support to the payee in the form of a lump sum payment; and

 (b) the lump sum payment has been credited, or will be credited, under section 69A against all or part of the amount payable under the enforceable maintenance liability in relation to the day the prescribed payment is made.

 (3) Subject to subsection (4), the Registrar must not credit an amount under this section in relation to a period for which the payer has not paid to the Commonwealth an amount equal to the difference between:

 (a) the amount payable by the payer to the Commonwealth under the enforceable maintenance liability in relation to that period; and

 (b) the amount that is to be credited under subsection (1), or that would be so credited but for this subsection, in relation to that period.

 (4) If the payer:

 (a) did not pay that difference to the Commonwealth within the time required under section 66; and

 (b) subsequently pays the amount of that difference to the Commonwealth;

the Registrar may credit against the amount payable under the enforceable maintenance liability in relation to that period the amount that, but for subsection (3), would have been credited under subsection (1).

 (5) This section does not apply in relation to an enforceable maintenance liability in relation to a payment period or an initial period if:

 (a) the liability is covered by section 17A or 18; or

 (b) both of the following apply:

 (i) the payer of the liability has provided child support to the payee of the liability in the form of a lump sum payment;

 (ii) the lump sum payment will be credited, under section 69A, against all or part of the amount payable under the liability in relation to the days in the payment period or the initial period.

 (6) This section does not apply in relation to an enforceable maintenance liability of a kind mentioned in section 18A.

71D Registrar may refuse to credit amounts in special circumstances

 The Registrar may refuse to credit an amount under section 71, 71A or 71C if satisfied that, in the circumstances of the particular case, the amount ought not to be credited.

71E Notices must be given to payers and payees

Notices must be given

 (1) This section applies if the Registrar decides, under section 71, 71A or 71C, to credit an amount received by the payee of an enforceable maintenance liability or carer liability, or a third party, against the amount payable under the liability of the payer of that liability.

Note: If the Registrar refuses to credit an amount under section 71, 71A or 71C, the Registrar must give a notice under subsection 42C(3).

 (2) As soon as practicable after the Registrar credits the amount, the Registrar must serve a notice in writing of the decision on the payee and the payer.

Content of notices

 (3) A notice served on a person under this section in relation to a decision (the ***original decision***) must include, or be accompanied by, a statement to the effect that:

 (a) the person may, subject to this Act, object to the original decision; and

 (b) if the person is dissatisfied by a later decision of the Registrar on an objection to the original decision (no matter who lodges the objection), the person may, subject to this Act and the AAT Act, apply to the AAT for review of the later decision.

 (4) A contravention of subsection (3) in relation to a decision does not affect the validity of the decision.

72 Application of certain amounts to debts under this Act

 (1) If, apart from this section:

 (a) the Commissioner would be required under section 8AAZLF of the *Taxation Administration Act 1953* to refund an amount (the ***refund amount***) to a person (the ***creditor***); and

 (b) the creditor owes a relevant debt to the Commonwealth;

then, despite anything contained in any law of the Commonwealth apart from this Act (including section 8AAZLF of the *Taxation Administration Act 1953*):

 (c) the Registrar may require the Commissioner, at a particular time, to pay an amount to the Registrar not exceeding the lesser of the refund amount and the debt; and

 (d) if the Registrar so requires, the Commissioner must, as soon as practicable, pay the required amount to the Registrar.

 (2) If the Commissioner pays an amount to the Registrar under subsection (1), the Registrar must:

 (a) apply the amount against the debt of the creditor; or

 (b) if the debt has been paid in full after the time mentioned in paragraph (1)(c)—pay the amount to the creditor; or

 (c) if the debt has been paid in part after the time mentioned in paragraph (1)(c):

 (i) apply the amount against the relevant debt of the creditor; and

 (ii) if, after the amount has been applied, the relevant debt has been paid in full, pay any excess to the creditor.

 (3) If the Commissioner pays an amount to the Registrar under subsection (1), the amount that the Commissioner is required to refund under section 8AAZLF of the *Taxation Administration Act 1953* to the person is taken to be reduced by the amount paid to the Registrar immediately after the amount is paid.

72A Registrar may collect debts from a third person

 (1) The Registrar may give written notice to a person:

 (a) by whom money is due or accruing, or may become due, to a relevant debtor; or

 (b) who holds, or may subsequently hold, money for or on account of a relevant debtor; or

 (c) who holds, or may subsequently hold money on account of some other person for payment to a relevant debtor; or

 (d) who has authority from some other person to pay money to a relevant debtor;

requiring that person to pay to the Registrar:

 (e) if the amount of money is more than the maximum notified deduction total—an amount equal to the maximum notified deduction total; or

 (f) if the amount of money is equal to or less than the maximum notified deduction total—the amount of money; or

 (g) if the notice specifies an amount of money that is to be paid out of each payment that the notified person becomes liable, from time to time, to make to the debtor—that amount until the maximum notified deduction total is satisfied.

 (1A) A notice given under subsection (1) requires the notified person to continue to make payments in accordance with that subsection until the maximum notified deduction total is satisfied.

 (1B) For the purposes of subsection (1), ***maximum notified deduction total*** is an amount specified in a notice under that subsection that does not exceed the relevant debt of the relevant debtor to whom the notice relates.

 (2) A person who refuses or fails to comply with a notice under subsection (1) commits an offence.

Penalty: 10 penalty units.

 (2A) Subsection (2) does not apply if the person has a reasonable excuse.

 (2B) Subsection (2) is an offence of strict liability.

 (3) A notice:

 (a) must specify a day, not being a day before the money becomes due or is held, on or before which the money is to be paid; and

 (b) may be varied by the Registrar specifying a later day for making a payment under the notice.

 (4) Subsection 4K(1) of the *Crimes Act 1914* does not apply in relation to anything required to be done under subsection (1).

 (5) If the Registrar gives a notice under subsection (1), the Registrar must provide a copy of the notice to the relevant debtor.

 (6) A notice is taken to be provided under subsection (5) if the Registrar sends the notice to the last address of the person known to the Registrar.

 (7) A notice is taken to have been given to the Commonwealth, a State or a Territory if it is served on a prescribed person.

 (8) If a person is convicted of an offence against subsection (1), the court may, in addition to imposing a penalty on the person, order the person to pay to the Registrar an amount that is not more than the amount, or sum of the amounts (as the case may be), that the person refused or failed to pay to the Registrar.

 (9) A person who makes a payment in compliance with a notice under subsection (1) is taken to have made the payment under the debtor’s authority or the authority of any other person concerned and is indemnified in respect of that payment.

 (10) If:

 (a) the Registrar gives a notice under subsection (1); and

 (b) before the person to whom the notice is given complies with it, payment of the amount due by the debtor is made;

the Registrar must immediately give the person written notice of that payment.

 (11) For the purposes of this section, where:

 (a) a person has paid money to a co‑operative housing society in respect of the issue of withdrawable shares in the capital of the society; and

 (b) the co‑operative housing society has not repaid the money;

the money is taken to be:

 (c) if the money is repayable on demand—due by the co‑operative housing society to the person; and

 (d) in any other case—money that may become due by the co‑operative housing society to the person.

 (12) For the purposes of this section, if, apart from this subsection, money is not due, or repayable on demand to a person unless a condition is fulfilled, the money is taken to be due, or repayable on demand (as the case may be), to the person even though the condition has not been fulfilled.

 (13) In this section:

***co‑operative housing society*** means a society registered or incorporated as a co‑operative housing society or similar society under a law of a State or Territory.

***person*** includes a partnership and any Commonwealth, State or Territory public authority (whether incorporated or unincorporated).

72AA Deductions from social security pensions and benefits

 (1) If the payer of an enforceable maintenance liability covered by subsection 17(2) is in receipt of a social security pension or a social security benefit, the Registrar may give a written notice to the Secretary:

 (a) specifying the payer’s name and setting out sufficient particulars to enable the Secretary to identify the payer; and

 (b) instructing the Secretary to make the prescribed periodic deduction from the payer’s social security pension or social security benefit as from the specified day.

 (2) If:

 (a) a person by whom a child support debt or carer debt is due (whether before or after the commencement of this section) has not paid the debt; and

 (b) the person is in receipt of a social security pension or a social security benefit;

the Registrar may give a written notice to the Secretary:

 (c) specifying the person’s name and setting out sufficient particulars to enable the Secretary to identify the person; and

 (d) for a child support debt—instructing the Secretary to:

 (i) make the prescribed periodic deduction from the person’s social security pension or social security benefit from a specified day until the debt is paid; or

 (ii) if the Registrar is satisfied the person is in financial hardship—make the specified lesser periodic deduction from the person’s social security pension or social security benefit from a specified day until the debt is paid; and

 (e) for a carer debt—instructing the Secretary to deduct an amount, determined by the Registrar, from the payer’s social security pension or social security benefit from a specified day until the debt is paid.

 (2A) In making a determination for the purposes of paragraph (2)(e), the Registrar may determine an amount that reduces a person’s pension or benefit to nil if the person has consented to the amount of the deduction being an amount that would reduce the payment to nil.

 (3) A notice may be given by electronic transmission or by any other means.

 (4) Subsection (2) does not apply to an amount due in respect of a liability covered by section 18.

 (6) In this section:

***social security benefit*** and ***social security pension*** have the same respective meanings as in the *Social Security Act 1991*.

72AB Deductions from family tax benefit

 (1) This section applies to a person if:

 (a) the person is entitled to be paid family tax benefit under a determination under section 16 or 17 of the Family Assistance Administration Act; and

 (b) the child, or at least one of the children, for whom the person is eligible for family tax benefit is a designated child support child of the person and:

 (i) an FTB child; or

 (ii) a regular care child who is also a rent assistance child.

 (2) A child of a person is a ***designated child support child*** of the person if:

 (a) all of the following apply:

 (i) the person has a registrable maintenance liability of a kind mentioned in section 17 in respect of the child;

 (ii) an amount payable under the liability is a child support debt;

 (iii) the day on which the debt became due and payable under section 66 has passed, and the debt remains unpaid in whole or in part; or

 (b) all of the following apply:

 (i) the person owes a carer debt as a result of a payment to the person under a registered maintenance liability;

 (ii) the registered maintenance liability is of a kind mentioned in section 17 in respect of the child;

 (iii) the debt remains unpaid in whole or in part.

 (3) If this section applies to a person, the Registrar may give a written notice to the Secretary directing the Secretary:

 (a) to deduct from each instalment amount of family tax benefit that the person is entitled to be paid under section 23 of the Family Assistance Administration Act an amount specified, or worked out as specified, in the notice; or

 (b) to deduct from an amount of family tax benefit that the person is entitled to be paid under section 24 of the Family Assistance Administration Act an amount specified, or worked out as specified, in the notice.

 (4) A notice under subsection (3) must:

 (a) specify the person’s name and the name of each designated child support child of the person; and

 (b) set out sufficient particulars to enable the Secretary to identify the person and each designated child support child of the person; and

 (c) be in accordance with section 228 of the Family Assistance Administration Act, which sets out the maximum amount that can be deducted; and

 (d) specify the day or days on which deductions are to be made.

 (5) In this section:

***Family Assistance Act*** means the *A New Tax System (Family Assistance) Act 1999*.

***Family Assistance Administration******Act*** means the *A New Tax System (Family Assistance) (Administration) Act 1999*.

***family tax benefit*** has the same meaning as in the Family Assistance Act.

***FTB child*** means an FTB child in relation to family tax benefit within the meaning of the Family Assistance Act.

***regular care child*** has the same meaning as in the Family Assistance Act.

***rent assistance child*** has the same meaning as in the Family Assistance Act.

72AC Deductions from veterans’ pensions and allowances

 (1) The Registrar may give a written notice to the Repatriation Commission (within the meaning of the *Veterans’ Entitlements Act 1986*) if:

 (a) any of the following applies:

 (i) a person is a payer of an enforceable maintenance liability under section 17 of this Act;

 (ii) a person owes a child support debt in relation to a liability under section 17 or 17A of this Act and an amount of the debt remains unpaid after the day on which the debt became due and payable under section 66 of this Act;

 (iii) a person is a payer of a carer liability; and

 (b) the person is receiving:

 (i) an age service pension under Division 3 of Part III of the *Veterans’ Entitlements Act 1986*; or

 (ii) an invalidity service pension under Division 4 of Part III of that Act; or

 (iii) a partner service pension under Division 5 of Part III of that Act; or

 (iv) income support supplement under Part IIIA of that Act; or

 (iva) a veteran payment made under an instrument made under section 45SB of the *Veterans’ Entitlements Act 1986*.

 (2) The notice must:

 (a) specify the person’s name; and

 (b) set out sufficient particulars to enable the Repatriation Commission to identify the person; and

 (c) if subparagraph (1)(a)(i) applies—instruct the Repatriation Commission to make periodic deductions prescribed in the regulations from the person’s pension or allowance from a specified day; and

 (d) if subparagraph (1)(a)(ii) applies—instruct the Repatriation Commission to:

 (i) make periodic deductions prescribed in the regulations from the person’s pension or allowance from a specified day until the debt is paid; or

 (ii) if the Registrar is satisfied the person is in financial hardship—make specified lesser periodic deductions from the person’s pension or allowance from a specified day until the debt is paid; and

 (e) if subparagraph (1)(a)(iii) applies—instruct the Repatriation Commission to make a deduction, determined by the Registrar, from the person’s pension or allowance from a specified day until the liability to pay the debt is discharged.

 (3) In making a determination for the purposes of paragraph (2)(e), the Registrar may determine an amount that reduces a person’s pension or allowance to nil if the person has consented to the amount of the deduction being an amount that would reduce the payment to nil.

72AD Deductions from parental leave pay

 (1) The Registrar may give a written notice to the Secretary (within the meaning of the *Paid Parental Leave Act 2010*) if:

 (a) the Secretary is required under the *Paid Parental Leave Act 2010* to pay an instalment of parental leave pay to a person; and

 (b) any of the following applies:

 (i) the person is a payer of an enforceable maintenance liability;

 (ii) the person owes a child support debt in relation to an enforceable maintenance liability and an amount of the debt remains unpaid after the day on which the debt became due and payable under section 66 of this Act;

 (iii) the person is a payer of a carer liability.

 (2) The notice must:

 (a) specify the person’s name; and

 (b) set out sufficient particulars to enable the Secretary to identify the person; and

 (c) if subparagraph (1)(b)(i) applies (whether or not subparagraph (1)(b)(ii) or (iii) also applies)—instruct the Secretary to make, subject to subsections (3) and (4), fortnightly deductions of an amount specified in the notice from the person’s instalments of parental leave pay from a specified day; and

 (d) if subparagraph (1)(b)(i) does not apply—instruct the Secretary to make, subject to subsections (3) and (4), fortnightly deductions of an amount specified in the notice from the person’s instalments of parental leave pay from a specified day until the debt is paid.

 (3) The amount to be deducted from the person’s instalment of parental leave pay for a period must not exceed the amount (if any) by which the person’s instalment for the period exceeds the amount ascertained by applying the protected earnings rate to that period.

 (4) An amount is not to be deducted from the person’s instalment of parental leave pay for a period if the person’s instalment for the period is less than the amount ascertained by applying the protected earnings rate to that period.

 (5) A notice under subsection (1) is not invalid merely because:

 (a) it specifies under paragraph (2)(c) or (d) an amount that exceeds the amount that subsection (3) allows to be deducted; or

 (b) subsection (4) does not allow an amount to be deducted.

72B Person receiving or controlling money of a debtor who is outside Australia

 (1) If:

 (a) a relevant debtor is not physically present in Australia; and

 (b) the debtor either:

 (i) derives income, or profits or gains of a capital nature, from a source in Australia; or

 (ii) is a shareholder, debenture holder or depositor in a company deriving income, or profits or gains of a capital nature, from a source in Australia; and

 (c) another person in Australia receives, controls or disposes of, any of the debtor’s money;

the following provisions apply:

 (d) the other person must, when notified by the Registrar under subsection (2), pay the debtor’s relevant debt;

 (e) the person is authorised and required, when notified by the Registrar under subsection (2), to retain from time to time, out of any money that comes to him or her on behalf of the debtor, enough to pay the debtor’s relevant debt or any amount that may become payable by the debtor as a child support debt;

 (f) the person is personally liable for the debtor’s relevant debt to the extent of any amount that he or she retained, or should have retained, under paragraph (e);

 (g) the person is taken to be authorised by the debtor, or any other person concerned, to make any payments under this section.

 (2) If the Registrar requires a person referred to in paragraph (1)(c) to do a thing referred to in paragraph (1)(d) or (e), the Registrar must give that person written notice of:

 (a) that requirement; and

 (b) the amount of the debtor’s relevant debt; and

 (c) the day by which the person should pay the amount required to be paid.

 (3) If the person who receives, controls or disposes of any of a debtor’s money is:

 (a) the Commonwealth or a Commonwealth authority; or

 (b) a State or a State authority; or

 (c) a Territory or a Territory authority;

paragraph (1)(f) does not apply to or in relation to that body.

 (4) For the purposes of this section:

 (a) a person is taken to have control of a debtor’s money if the person is liable to pay money to the debtor; and

 (b) money due by the person to the debtor is taken to be money that comes to the person on behalf of the debtor, other than money that is:

 (i) a payment of a royalty referred to in Subdivision 12‑F in Schedule 1 to the *Taxation Administration Act 1953*; or

 (ii) a payment to which section 12‑325 of that Schedule applies (natural resource payments).

 (5) Words and expressions used in this section that are defined in the *Income Tax Assessment Act 1936* have, in this section, the meaning given by that Act.

72C Transaction to defeat liability

 (1) The court may, of its own volition or on application by the Registrar:

 (a) set aside an instrument or disposition that has been made; or

 (b) restrain the making of an instrument or disposition that is proposed to be made;

by or on behalf of, or by direction or in the interest of, a payer of an enforceable maintenance liability or carer liability.

 (2) The court may set aside the instrument or disposition, or restrain the making of the proposed instrument or disposition, if the court is satisfied that the instrument or disposition has been made, or is proposed to be made, to reduce or defeat the payer’s ability:

 (a) to pay child support; or

 (b) to pay any debt under, or to meet, the enforceable maintenance liability or carer liability.

 (3) The court may order:

 (a) that any money or any real or personal property dealt with by any such instrument or disposition may be taken in execution, or charged with the payment, of such amounts for costs or child support as the court directs; or

 (b) that the proceeds of a sale must be paid into court to abide by its order.

 (4) The court must have regard to the interests of a bona fide purchaser or other interested person and must make any order it considers proper for the protection of those persons.

 (5) The court may order:

 (a) the payer; or

 (b) if a person has colluded with the payer in the making or proposed making of the instrument or disposition—that person;

to pay the costs incurred by:

 (c) the payee of the liability; or

 (d) a bona fide purchaser or other person for whose protection an order is made under subsection (4); or

 (e) the Registrar;

in relation to the making, or the proposed making, of the instrument or disposition or the proceedings under this section.

 (6) In this section, ***disposition*** includes a sale and a gift.

Part VA—Departure prohibition orders

Division 1—Registrar may make departure prohibition orders

72D Registrar may make departure prohibition orders

 (1) The Registrar may make an order (a ***departure prohibition order***) prohibiting a person from departing from Australia for a foreign country if:

 (a) the person has a child support liability or carer liability; and

 (b) the person has not made arrangements satisfactory to the Registrar for the liability to be wholly discharged; and

 (c) the Registrar is satisfied that the person has persistently and without reasonable grounds failed to pay:

 (i) child support debts arising from a registrable maintenance liability under section 17; or

 (ii) a child support debt arising from a registrable maintenance liability under section 17A; or

 (iii) one or more child support debts arising from a registrable overseas maintenance liability under subsection 18A(1), paragraph 18A(3)(a) or subsection 18A(4) (insofar as subsection 18A(4) relates to subsection 18A(1) or paragraph 18A(3)(a)); or

 (iv) a carer liability; and

 (d) the Registrar believes on reasonable grounds that it is desirable to make the order for the purpose of ensuring that the person does not depart from Australia for a foreign country without:

 (i) wholly discharging the child support liability or carer liability; or

 (ii) making arrangements satisfactory to the Registrar for the child support liability or carer liability to be wholly discharged.

 (2) For the purposes of paragraph (1)(c), the Registrar must have regard to the following matters:

 (a) the capacity of the person concerned to pay the debt or debts;

 (b) the number of occasions on which action has been taken to recover the debt or debts, and the outcome of the recovery action;

 (c) if subparagraph (1)(c)(i) applies—the number of occasions on which the debts mentioned in that subparagraph had not been paid on or before the day on which they became due and payable;

 (d) if subparagraph (1)(c)(ii) or (iv) applies—the length of time for which the debt mentioned in that subparagraph has remained unpaid after the day on which it became due and payable;

 (da) if subparagraph (1)(c)(iii) applies:

 (i) the length of time for which the debts mentioned in that subparagraph have remained unpaid after the day on which they became due and payable; and

 (ii) the number of occasions on which the debts mentioned in that subparagraph had not been paid on or before the day on which they became due and payable;

 (e) such other matters as the Registrar considers appropriate.

 (3) A departure prohibition order must be in the approved form.

Note: For ***approved form*** see section 72X.

72E Meaning of *child support liability*

 For the purposes of this Part, a person has a ***child support liability*** if:

 (a) the person has a registrable maintenance liability of a kind mentioned in section 17 or 17A, subsection 18A(1), paragraph 18A(3)(a) or subsection 18A(4) (insofar as subsection 18A(4) relates to subsection 18A(1) or paragraph 18A(3)(a)); and

 (b) an amount payable under the registrable maintenance liability is a child support debt; and

 (c) the day on which the debt became due and payable under section 66 has passed, and the debt remains unpaid in whole or in part.

Division 2—Offence provision

72F Departure from Australia of certain debtors prohibited

 A person must not depart from Australia for a foreign country if:

 (a) a departure prohibition order in respect of the person is in force, and the person knows that the order is in force, or is reckless as to whether the order is in force; and

 (b) the person’s departure is not authorised by a departure authorisation certificate, and the person knows that the departure is not authorised by such a certificate, or is reckless as to whether the departure is authorised by such a certificate.

Penalty: 60 penalty units or imprisonment for 12 months, or both.

Division 3—Administrative requirements

72G Notification requirements for departure prohibition orders

 (1) This section applies if the Registrar makes a departure prohibition order in respect of a person.

 (2) The Registrar must notify the person that the order has been made.

 (3) The notice must be in the approved form and must be given as soon as practicable after making the order.

Note: For ***approved form*** see section 72X.

 (4) The Registrar must give to the Secretary of the Immigration Department a copy of the order, and information likely to facilitate identification of the person, for the purposes of administering the *Migration Act 1958*, unless the Registrar is satisfied that the person is an Australian citizen.

 (5) The Registrar must also give a copy of the order, and information likely to facilitate identification of the person for the purposes of this Part, to such other persons as the Registrar considers appropriate in the circumstances, being persons prescribed by the regulations for the purposes of this subsection.

 (6) The Registrar must give a copy of the order or information under subsection (4) or (5) as soon as practicable after making the order.

72H Operation of departure prohibition order

 (1) A departure prohibition order comes into force when it is made, and continues in force until it is revoked, or until it is set aside by a court.

 (2) However, a departure prohibition order in respect of a person is not in force during any period when a deportation order in respect of the person is in force under the *Migration Act 1958*.

72I Revocation and variation of departure prohibition orders

 (1) The Registrar must revoke a departure prohibition order in respect of a person if:

 (a) the person no longer has a child support liability or carer liability; or

 (b) the person has a child support liability or carer liability, but arrangements satisfactory to the Registrar have been made for the liability to be wholly discharged; or

 (c) the person has a child support liability or carer liability, but the Registrar is satisfied that the liability is completely irrecoverable.

 (2) However, if the Registrar considers that the person may later become subject to a child support liability or carer liability in respect of, or arising out of, matters that have occurred, the Registrar must not revoke a departure prohibition order under subsection (1) unless the Registrar is satisfied:

 (a) that the liability will be wholly discharged; or

 (b) that arrangements satisfactory to the Registrar will be made for the liability to be wholly discharged; or

 (c) that the liability will be completely irrecoverable.

 (3) The Registrar may also, at the Registrar’s discretion, revoke or vary a departure prohibition order in respect of a person if the Registrar considers it desirable to do so.

 (4) The Registrar may revoke or vary a departure prohibition order under subsection (1) or (3):

 (a) on application by the person in the approved form; or

 (b) on the Registrar’s own motion.

72J Notification of decisions about revocation and variation

 (1) The Registrar must notify a person who has made an application under paragraph 72I(4)(a) for the revocation or variation of a departure prohibition order of the Registrar’s decision on the application.

 (2) The Registrar must notify a person if the Registrar decides, on the Registrar’s own motion, to revoke or vary a departure prohibition order in respect of the person.

 (3) The Registrar must also notify each person to whom a copy of a departure prohibition order was given under subsection 72G(4) or (5) if the Registrar decides to revoke or vary the order.

 (4) A notice under this section must be in the approved form, and must be given as soon as practicable after the decision concerned is made.

Note: For ***approved form*** see section 72X.

Division 4—Departure authorisation certificates

72K Application for departure authorisation certificate

 (1) A person in respect of whom a departure prohibition order is in force may apply for a certificate authorising the person to depart from Australia for a foreign country (a ***departure authorisation certificate***).

 (2) The application must be in the approved form.

Note: For ***approved form*** see section 72X.

72L When Registrar must issue departure authorisation certificate

 (1) This section applies if a person makes an application under section 72K for a departure authorisation certificate.

 (2) The Registrar must issue the departure authorisation certificate if the Registrar is satisfied:

 (a) that, if the certificate is issued:

 (i) it is likely that the person will depart from Australia and return to Australia within a period that the Registrar considers appropriate; and

 (ii) it is likely that, within a period that the Registrar considers appropriate, the Registrar will be required by subsection 72I(1) to revoke the departure prohibition order in respect of the person; and

 (b) that it is not necessary for the person to give security under section 72M for the person’s return to Australia.

 (3) If the Registrar is not satisfied as mentioned in subsection (2), the Registrar must nevertheless issue the departure authorisation certificate if:

 (a) the person has given security under section 72M for the person’s return to Australia; or

 (b) if the person is unable to give such security, the Registrar is satisfied:

 (i) that the certificate should be issued on humanitarian grounds; or

 (ii) that refusing to issue the certificate will be detrimental to Australia’s interests.

72M Security for person’s return to Australia

 (1) A person may give such security as the Registrar considers appropriate by bond, deposit or any other means, for the person’s return to Australia by such day as is agreed by the person and the Registrar and is specified in the departure authorisation certificate.

 (2) The Registrar may substitute a later day for the day mentioned in subsection (1), either on the Registrar’s own motion, or on application by the person in the approved form.

 (3) The Registrar may refuse an application by a person to substitute a later day if:

 (a) the person refuses to increase the value of the security already given to a level that the Registrar considers appropriate; or

 (b) the person refuses to give such further security as the Registrar considers appropriate; or

 (c) the Registrar considers that it would not be appropriate to substitute the later day.

72N What departure authorisation certificate must authorise

 (1) A departure authorisation certificate in respect of a person must authorise the departure of the person on or before the seventh day after a day specified in the certificate.

 (2) The day specified in the certificate must be a day that is after the day on which the certificate is issued, but not more than 7 days after that day.

72O Notification requirements for departure authorisation certificates

 (1) The Registrar must notify a person who makes an application for a departure authorisation certificate of the Registrar’s decision on the application.

 (2) The notice must be in the approved form and must be given as soon as practicable.

Note: For ***approved form*** see section 72X.

 (3) If the Registrar decides to issue the departure authorisation certificate, the Registrar must, as soon as practicable, give a copy of the certificate to the person, and to each person to whom a copy of the departure prohibition order in respect of the person was given under subsection 72G(4) or (5).

72P Notification requirements for substituted days

 (1) The Registrar must notify a person who makes an application under section 72M to have a later day substituted of the Registrar’s decision on the application.

 (2) The Registrar must notify a person in respect of whom a departure authorisation certificate is in force if the Registrar decides, on the Registrar’s own motion, to substitute a later day.

 (3) If the Registrar decides to substitute a later day, the Registrar must also notify each person to whom a copy of the departure prohibition order in respect of the person was given under subsection 72G(4) or (5).

 (4) A notice under this section must be given as soon as practicable.

Division 5—Appeals and review in relation to departure prohibition orders and departure authorisation certificates

72Q Appeals to courts against making of departure prohibition orders

 (1) A person aggrieved by the making of a departure prohibition order may appeal to the Federal Court of Australia or the Federal Circuit and Family Court of Australia (Division 2) against the making of the order.

 (2) This section has effect:

 (a) subject to Chapter III of the Constitution; and

 (b) despite anything contained in section 9 of the *Administrative Decisions (Judicial Review) Act 1977*.

72R Jurisdiction of courts

 The jurisdiction of a court under section 72Q must be exercised by a single Judge or Justice.

72S Orders of court on appeal

 A court hearing an appeal under section 72Q against the making of a departure prohibition order may, in its discretion:

 (a) make an order setting aside the order; or

 (b) dismiss the appeal.

72T Applications for review of certain decisions

 (1) Applications may be made to the Administrative Appeals Tribunal for review of a decision of the Registrar under section 72I, 72L or 72M.

 (2) In this section:

***decision*** has the same meaning as in the *Administrative Appeals Tribunal Act 1975*.

Division 6—Enforcement

72U Powers of authorised officers

 (1) This section applies if an authorised officer believes on reasonable grounds that:

 (a) a person is about to depart from Australia for a foreign country; and

 (b) a departure prohibition order in respect of the person is in force; and

 (c) the person’s departure is not authorised by a departure authorisation certificate.

 (2) The authorised officer may:

 (a) take such steps as are reasonably necessary to prevent the person’s departure, including, but not limited to, steps to prevent the person going on board, or to remove the person from, a vessel or aircraft in which the authorised officer believes on reasonable grounds the departure will take place; and

 (b) require the person to answer questions or produce documents to the authorised officer for the purposes of ascertaining whether:

 (i) a departure prohibition order in respect of the person is in force; and

 (ii) if such an order in respect of the person is in force—whether the person’s departure is authorised by a departure authorisation certificate.

 (3) A person commits an offence if the person refuses or fails to answer a question or produce a document.

Penalty: 30 penalty units.

 (4) However, a person does not commit an offence under subsection (3) if the person answers the question or produces the document to the extent that the person is capable of answering the question or producing the document.

Note: A defendant bears an evidential burden in relation to the matters mentioned in subsection (4).

 (5) A person must not, in answer to a question under subsection (2), make a statement that the person knows to be false or misleading in a material particular.

Penalty for contravention of this subsection: 30 penalty units, or imprisonment for 6 months, or both.

72V Privilege against self‑incrimination

 (1) A person is not excused from the requirement to comply with a requirement under paragraph 72U(2)(b) to answer questions or produce documents on the ground that doing so might tend to incriminate the person or expose the person to a penalty.

 (2) However, if the person is an individual:

 (a) the answer to the question or the document; or

 (b) any other information, document or thing obtained as a direct or indirect result of complying with the requirement;

is not admissible in evidence against the individual in any criminal proceedings other than proceedings under, or arising out of, subsection 72U(5).

72W Certain people must produce authority to depart

 (1) If:

 (a) a departure prohibition order in respect of a person is in force; and

 (b) the person is about to depart from Australia for a foreign country; and

 (c) the person’s departure is authorised by a departure authorisation certificate;

the person must give a copy of the certificate to an authorised officer for inspection, if requested to do so by the authorised officer.

 (2) A person commits an offence if:

 (a) an authorised officer requests under subsection (1) that the person give a copy of a departure authorisation certificate to the officer; and

 (b) the person refuses or fails to comply with the request.

Penalty: 5 penalty units.

 (3) An offence against subsection (2) is an offence of strict liability.

Note: For strict liability, see section 6.1 of the *Criminal Code*.

Division 7—Definitions etc.

72X Definitions

 In this Part:

***approved form*** means a form approved by the Registrar for the purposes of the provision in which the expression appears.

***authorised officer*** means:

 (a) an officer within the meaning of the *Customs Act 1901*; or

 (b) a member of the Australian Federal Police.

72Y Interpretation—departure from Australia for foreign country

 A reference in this Part to the departure of a person from Australia for a foreign country is a reference to the departure of the person from Australia for a foreign country, whether or not the person intends to return to Australia.

Part VI—Payments to payees

Division 1—Child Support Account

73 Child Support Account

 (1) There is continued in existence the Child Support Account.

Note: The Account was established by subsection 5(3) of the *Financial Management Legislation Amendment Act 1999*.

 (2) The Account is a special account for the purposes of the *Public Governance, Performance and Accountability Act 2013*.

74 Credit of amounts to Account

 (1) The following amounts must be credited to the Account:

 (a) amounts equal to amounts received by the Registrar in payment of child support debts or carer debts (including amounts received from employers under paragraph 47(1)(a));

 (b) amounts equal to amounts received by the Registrar from payers of enforceable maintenance liabilities as voluntary payments for transmission to the payees of the liabilities;

 (c) amounts equal to amounts that are to be debited from the Account in making payments mentioned in paragraph 75(1)(c).

 (2) If the Registrar receives an amount of which only part appears to the Registrar to fall within subsection (1), the Registrar must determine, in writing, the portion of the amount falling within that subsection, and only that portion is to be credited to the Account under subsection (1).

 (3) If an amount would be credited to the Account under both section 74 of the *Public Governance, Performance and Accountability Act 2013* (which deals with receipt of amounts by non‑corporate Commonwealth entities) and paragraph (1)(c) of this section, the amount is to be credited to the Account under whichever of those provisions first applies.

75 Purposes of the Account

 (1) The purposes of the Account are:

 (aa) to make payments under subsection 69B(3) to payees of carer liabilities; and

 (a) to make payments under subsection 76(1) to payees of registered maintenance liabilities; and

 (b) to make payments to the payees of enforceable maintenance liabilities of amounts received from the payers of the liabilities as voluntary payments for transmission to the payees; and

 (c) to make other payments that the Registrar has determined for the purposes of this Act are payable to persons in respect of child support.

 (2) Amounts received from employers and payers of enforceable maintenance liabilities, in relation to cases in which amounts have been credited to the Account under section 77 or subsection 78(3), may be debited from the Account.

Division 2—Payments to payees

76 Entitlement of payees of registered maintenance liabilities to be paid collected amounts

 (1) Subject to subsection (2) of this section, sections 71AA, 71AB, 79A and 79B, every payee of a registered maintenance liability is entitled to be paid, on or before the first Wednesday following the end of each calendar month (in this section called the ***current month***), an amount equal to the aggregate of:

 (a) amounts deducted by an employer under Part IV in relation to the liability during the calendar month (in this section called the ***previous month***) preceding the current month;

 (b) amounts received by the Registrar (otherwise than under Part IV) in payment of a child support debt in relation to the liability during the period (in this section called the ***payment period***) beginning on the day following the closing day of the previous month and ending on the closing day of the current month; and

 (c) to the extent that they have not previously been paid to the payee, amounts that were:

 (i) deducted by an employer under Part IV in relation to the liability before the previous month; or

 (ii) received by the Registrar (otherwise than under Part IV) in payment of a child support debt in relation to the liability before the payment period;

but excluding (in the case of each of the amounts mentioned in paragraphs (a), (b) and (c)) any amount that was not due and payable by the payer on the seventh day of the current month.

Note: A debt may arise if the payee is overpaid (see section 69B).

 (2) Subject to the regulations, where the amount that a person is, but for this subsection, entitled to be paid at any time under subsection (1) in relation to a registered maintenance liability is less than the amount prescribed for the purposes of this subsection, the person is not entitled to be paid the amount at that time.

77 Unremitted deductions made by employers

 Where:

 (a) the Registrar is satisfied that a deduction has been made under subsection 46(1) in a calendar month by an employer from the salary or wages of an employee; and

 (b) the amount of the deduction is not paid to the Registrar under paragraph 47(1)(a) on or before the closing day of the following calendar month;

an amount equal to the amount of the deduction unpaid on that closing day must be credited to the Account.

78 Unexplained remittances from employers

 (1) This section applies where:

 (a) on or before the closing day of a calendar month, the Registrar receives under paragraph 47(1)(a) an amount (in this section called the ***received amount***) from an employer in relation to the amounts deducted by the employer under Part IV from the salary or wages of employees during the preceding calendar month;

 (b) the employer contravenes paragraph 47(1)(b) in relation to the preceding calendar month; and

 (c) the Registrar is unable to ascertain to the Registrar’s satisfaction, on or before the closing day, the portion of the received amount attributable to each of the employees (in this section called the ***relevant employees***) in relation to whom a notice given to the employer under subsection 45(1) was in force during the preceding calendar month.

 (2) The Registrar may, for the purposes of subsection 76(1):

 (a) subject to subsection (3), treat the received amount as the total of the amounts deducted by the employer under Part IV from the salary or wages of all the relevant employees during the preceding calendar month; and

 (b) apportion the amount between the relevant employees on the basis that appears to the Registrar to be the most appropriate in the circumstances.

 (3) Where:

 (a) the received amount is less than the amount (in this subsection called the ***expected amount***) that, according to the records held by the Registrar, should have been received from the employer under paragraph 47(1)(a) in relation to the preceding calendar month; and

 (b) the expected amount does not exceed the sum of the received amount and the product of the amount prescribed for the purposes of this subsection and the number of relevant employees;

then:

 (c) for the purposes of subsection (2) of this section, the received amount shall be deemed to be an amount equal to the expected amount; and

 (d) an amount equal to the difference between the expected amount and the received amount must be credited to the Account.

Division 3—Suspension determinations for registered maintenance liabilities

79A Suspension determinations—pending declarations that person should not be assessed in respect of the costs of the child

Suspension determinations

 (1) The Registrar must make a determination (a ***suspension determination***) that a payee of a registered maintenance liability in relation to a child is not entitled under subsection 76(1) to be paid an amount that is payable for the child by a payer of the liability if:

 (a) the Registrar has notice that an application has been made under section 107 of the Assessment Act for a declaration that the payer should not be assessed in respect of the costs of the child because the payer is not a parent of the child; and

 (b) the application is pending.

Payee not entitled to be paid amounts until resumption determination made

 (2) If the Registrar makes a suspension determination on a day, the payee is not entitled to be paid an amount from that payer for the child on that or any later day mentioned in subsection 76(1) unless and until the Registrar makes a determination under subsection (3) of this section in relation to the payee and an amount payable by that payer for the child.

Note 1: If the court grants the declaration under section 107 of the Assessment Act, the application for administrative assessment of child support is taken to have never been accepted by the Registrar, and the payee was never entitled to be paid amounts under subsection 76(1) of this Act from that payer for that child.

Note 2: The Registrar must vary the Child Support Register after making the suspension determination (see section 79C).

Resumption determinations

 (3) If:

 (a) the Registrar has made a suspension determination under subsection (1) in relation to the payee of a registered maintenance liability; and

 (b) the Registrar is satisfied that the application referred to in paragraph (1)(a) has been:

 (i) finally refused by the court (within the meaning of section 144 of the Assessment Act); or

 (ii) dismissed or withdrawn; or

 (iii) struck out by the court;

the Registrar must make a determination (a ***resumption determination***) that:

 (c) the payee is again entitled under subsection 76(1) to be paid an amount from that payer for the child; and

 (d) if the payee has not, because of the suspension determination, been paid an amount which the payee would otherwise have been paid under subsection 76(1)—the payee is entitled to be paid that amount.

Note: The Registrar must vary the Child Support Register after making the resumption determination (see section 79C).

79B Suspension determination—pending AAT and court reviews

Suspension determinations

 (1) The Registrar may make a determination (a ***suspension determination***) that a payee of a registered maintenance liability in relation to a child is not entitled under subsection 76(1) to be paid an amount that is payable for the child by the payer of the liability if:

 (a) any of the following proceedings has been brought by the payer (whether under this Act or the AAT Act) in respect of a decision to accept an application for administrative assessment under subsection 30(1) of the Assessment Act and the proceeding is pending:

 (i) a proceeding that the child was not a child in relation to whom the application for administrative assessment of child support was entitled to be made;

 (ii) a proceeding that the applicant was not a person entitled to make the application for the child;

 (iii) a proceeding that a person who was to be assessed in respect of the costs of the child was not a resident of Australia; or

 (b) a proceeding has been brought by the payer under Part IVA of the AAT Act (appeal to court on a question of law) in relation to the payee’s entitlement to administrative assessment of child support for the child and the proceeding is pending.

Payee not entitled to be paid amounts until resumption determination made

 (2) If the Registrar makes a suspension determination on a day, the payee is not entitled to be paid an amount from that payer for the child on that or any later day mentioned in subsection 76(1) unless and until the Registrar makes a determination under subsection (3) of this section in relation to the payee and an amount payable by that payer for the child.

Note: The Registrar must vary the Child Support Register after making the suspension determination (see section 79C).

Resumption determinations

 (3) If:

 (a) the Registrar has made a suspension determination under subsection (1) in relation to the payee of a registered maintenance liability; and

 (b) the Registrar is satisfied that the proceeding referred to in subsection (1) has been:

 (i) finally refused by the Registrar, the AAT or a court (within the meaning of section 110W); or

 (ii) dismissed or withdrawn; or

 (iii) struck out by the court;

the Registrar must make a determination (a ***resumption determination***) that:

 (c) the payee is again entitled under subsection 76(1) to be paid an amount from that payer for the child; and

 (d) if the payee has not, because of the suspension determination, been paid an amount which the payee would otherwise have been paid under subsection 76(1)—the payee is entitled to be paid that amount.

Note: The Registrar must vary the Child Support Register after making the resumption determination (see section 79C).

79C Varying particulars after suspension or resumption determination is made

 (1) Immediately after making a suspension determination in relation to an amount payable under a registered maintenance liability, the Registrar must vary the particulars entered in the Child Support Register in relation to the liability in whatever way the Registrar considers necessary or desirable to give effect to the determination.

Note: As soon as practicable after varying particulars under this subsection, the Registrar must serve a notice under section 42C.

 (2) Immediately after making a resumption determination in relation to an amount payable under a registered maintenance liability, the Registrar must vary the particulars entered in the Child Support Register in relation to the liability in whatever way the Registrar considers necessary or desirable to give effect to the determination.

Note: As soon as practicable after varying particulars under this subsection, the Registrar must serve a notice under section 42C.

Part VII—Internal objection procedures for certain decisions

Division 1—Preliminary

79D Simplified outline of this Part

Certain persons can object under this Part to certain decisions of the Registrar under the Assessment Act and this Act.

If a person objects to a decision, the Registrar is required to reconsider the decision under this Part.

If a person is dissatisfied with the reconsideration, he or she can apply to the AAT for review of the decision (an “AAT first review”).

79E Object of this Part

 The object of this Part is to provide for internal reconsideration of decisions of the Registrar before the decisions may be reviewed by the AAT.

Division 2—Decisions against which objections may be lodged

80 Decisions against which objections may be lodged—general

 (1) A person may lodge with the Registrar an objection in writing to a decision of the Registrar if:

 (a) the decision is set out in an item of the following table; and

 (b) the person is set out in that item.

| **Decisions/objectors** |
| --- |
| **Item** | **Decision** | **Who may object** |
| 1 | to register a registrable maintenance liability | (a) the payer of the registrable maintenance liability; or(b) the payee of the registrable maintenance liability |
| 2 | as to particulars entered in the Child Support Register in relation to a registrable maintenance liability | (a) the payer of the registrable maintenance liability; or(b) the payee of the registrable maintenance liability |
| 3 | as to particulars varied in the Child Support Register in relation to a registrable maintenance liability | (a) the payer of the registrable maintenance liability; or(b) the payee of the registrable maintenance liability |
| 4 | to delete an entry from the Child Support Register in relation to a registrable maintenance liability | (a) the payer of the registrable maintenance liability; or(b) the payee of the registrable maintenance liability |
| 5 | to credit, under section 71, 71A or 71C of this Act, an amount received by the payee of a registrable maintenance liability or carer liability, or a third party, against the amount payable under the liability | the payee of the registrable maintenance liability or carer liability |
| 6 | to make an appealable refusal decision in relation to a registrable maintenance liability or carer liability | (a) the payer of the registrable maintenance liability or carer liability; or(b) the payee of the registrable maintenance liability or carer liability |
| 7 | to make an appealable collection refusal decision in relation to a registrable maintenance liability or carer liability | the payee of the registrable maintenance liability or carer liability |
| 8 | in relation to the remission of a penalty under subsection 54(1) or (2) or section 68 of this Act | the person by whom the penalty is payable |
| 9 | to accept an application for administrative assessment of child support for a child under subsection 30(1) of the Assessment Act | a parent who is to be assessed in respect of the costs of the child |
| 10 | to refuse to accept an application for administrative assessment under subsection 30(2) of the Assessment Act | the applicant |
| 11 | as to the particulars of an administrative assessment | (a) the carer entitled to child support; or(b) the liable parent |
| 11A | to refuse under subsection 63AD(1) of the Assessment Act to accept an election made by a parent under subsection 63AC(1) of that Act | the parent |
| 11B | to make a determination in relation to a parent under subsection 63AE(1) of the Assessment Act | the parent |
| 12 | in relation to the remission of a penalty under section 64AH of the Assessment Act | the person by whom the penalty is payable |
| 13 | to terminate a child support agreement under paragraph 80G(1)(d) or (e) of the Assessment Act | a party to the agreement |
| 14 | to accept or to refuse to accept an agreement in relation to a child under section 92 or 98U of the Assessment Act | a party to the agreement |
| 14A | as to the particulars of a notional assessment | (a) the carer entitled to child support; or(b) the liable parent |
| 15 | to make or to refuse to make a determination under Part 6A of the Assessment Act | (a) the carer entitled to child support; or(b) the liable parent |

Objections to particulars in the Child Support Register

 (2) An objection to a decision of the Registrar as to particulars entered in the Child Support Register in relation to a registrable maintenance liability may be lodged:

 (a) on the ground that the relevant entry does not relate to a registrable maintenance liability; or

 (b) on any other ground.

 (3) An objection to a decision of the Registrar as to particulars varied in the Child Support Register in relation to a registrable maintenance liability may only be made against:

 (a) the particulars varied; and

 (b) any other particulars affected by the variation.

Objections to administrative assessments—parentage

 (4) An objection to a decision of the Registrar to accept an application for administrative assessment under subsection 30(1) of the Assessment Act may not be lodged on the ground that the person is not a parent of the child concerned.

Note: In that case, a person may be able to apply to a court under section 107 of the Assessment Act for a declaration that a person should not be assessed in respect of the costs of the child because the person is not a parent of the child.

 (5) An objection to a decision of the Registrar to refuse to accept an application for administrative assessment may not be lodged if one of the reasons for the Registrar so refusing was that the Registrar was not satisfied under section 29 that a person who was to be assessed in respect of the costs of a child is a parent of the child concerned.

Note: In that case, an application may be made to a court under section 106A of the Assessment Act for a declaration that a person should be assessed in respect of the costs of the child because the person is a parent of the child.

Section does not apply to care percentage decisions

 (6) This section does not apply to a decision that is a care percentage decision.

80A Objections against care percentage decisions may be lodged

 The following persons may lodge with the Registrar, or the Secretary, an objection to a care percentage decision:

 (a) the carer entitled to child support;

 (b) the liable parent.

Division 3—Time limits on lodging objections

81 Time limits on lodging objections

 (1) An objection to a decision (other than an objection to an appealable collection refusal decision or a care percentage decision) must be lodged by a person within 28 days after a notice of the decision is served on the person.

 (2) An objection to an appealable collection refusal decision must be lodged by a person within 28 days after the decision first comes to the notice of the person.

 (3) For the purposes of subsection (1) or (2), if the person is a resident of a reciprocating jurisdiction, the person’s objection must be lodged within 90 days after the time specified in that subsection, instead of within 28 days.

82 Applications for extensions of time

 (1) A person may lodge an objection under this Part after the period for lodging such an objection has ended if, at the time of lodging the objection or a later time, the person applies to the Registrar to consider the objection despite the period ending.

 (2) The application must state fully and in detail the grounds of the application, including the circumstances concerning, and the reasons for, the failure by the person to lodge the objection as required by section 81.

 (3) The application must be made in the manner specified by the Registrar.

83 Consideration of applications for extensions of time for lodging objections

 (1) If an application is sent to the Registrar under section 82 in relation to an objection under this Part, the Registrar must:

 (a) consider the application; and

 (b) within 60 days after the application is received by the Registrar:

 (i) either grant or refuse the application; and

 (ii) if the application is granted—deal with the objection under subsection 87(1).

 (1A) However, if the person who made the application is a resident of a reciprocating jurisdiction, the Registrar has 90 days, instead of 60 days, to act under paragraph (1)(b).

 (2) If the Registrar does not either grant or refuse to grant the application within the period applicable under subsection (1) or (1A), the Registrar is taken, at the end of that period, to have refused to grant the application.

 (3) The Registrar must serve notice in writing of the decision on the person who made the application.

 (4) The notice must include, or be accompanied by:

 (a) the reasons for the decision; and

 (b) a statement to the effect that, if the person is aggrieved by the decision, application may be made, subject to this Act and the AAT Act, to the AAT for review of the decision.

 (5) A contravention of subsection (4) in relation to a decision does not affect the validity of the decision.

 (6) If an application under subsection 82(1) is granted, the person who made the application is, for the purposes of this Act, taken to have duly lodged the objection to which the application relates.

Division 4—Requirements relating to objections

84 Grounds of objections

 The objection must state or give fully and in detail the grounds relied on.

85 Registrar to serve copies of objections and accompanying documents on other parties

 (1) The following table has effect:

| **Recipients of objections and accompanying documents** |
| --- |
| **Item** | **If a person objects to ...** | **the Registrar must, as soon as practicable, serve a copy of the objection, and any document that accompanied the objection, on ...** |
| 1 | a decision that more than one person could have objected to under section 80 of this Act | each other person who could have objected to the decision |
| 2 | a decision to credit, under section 71, 71A or 71C of this Act, an amount received by the payee of a registrable maintenance liability or carer liability against the amount payable under the liability | the payer of the registrable maintenance liability or carer liability |
| 3 | an appealable collection refusal decision in relation to a registrable maintenance liability or carer liability | the payer of the registrable maintenance liability or carer liability |
| 3A | a decision to accept an application for administrative assessment of child support for a child under subsection 30(1) of the Assessment Act | the applicant |
| 4 | a decision to refuse to accept an application for administrative assessment under subsection 30(2) of the Assessment Act | each parent who the application sought to be assessed in respect of the costs of the child, and any non‑parent carer of the child, (other than the person who objects to the decision) |

 (2) Subsection (1) does not apply to an objection to a decision to make, or refuse to make, a departure determination under Part 6A of the Assessment Act if the Registrar is satisfied that the rights of the person who would otherwise be served with a copy of the objection and any accompanying documents will not be affected by any possible decision the Registrar could make in relation to the objection.

 (3) Subsection (1) does not apply to an objection to a care percentage decision.

85A Notification of objections to care percentage decisions

 If:

 (a) a person objects to a care percentage decision under section 80A; and

 (b) more than one person could have objected to the decision under that section;

the Registrar must, as soon as practicable, notify each other person who could have objected to the decision of the objection referred to in paragraph (a).

86 Other party served with copy of objection etc. may oppose or support objection

 (1) A person served with a copy of the objection and any accompanying documents under section 85 may lodge with the Registrar a written notice in opposition to, or in support of, the objection.

 (2) The notice must be lodged within 28 days after service on the person of the copy of the objection and any accompanying documents.

 (2A) However, if the person is a resident of a reciprocating jurisdiction, the person’s notice must be lodged within 90 days after that time, instead of within 28 days.

 (3) The notice must state fully and in detail the grounds relied on.

86A Notified person may oppose or support an objection to a care percentage decision

 (1) A person notified of an objection under section 85A may, within 28 days of being so notified:

 (a) lodge with the Registrar a written notice in opposition to, or in support of, the objection; or

 (b) otherwise inform the Registrar whether the person opposes or supports the objection.

 (2) If a notice is lodged under paragraph (1)(a), the notice must state fully and in detail the grounds relied on.

 (3) If paragraph (1)(b) applies, the person must give fully and in detail the grounds relied on.

 (4) If the person is a resident of a reciprocating jurisdiction, subsection (1) applies as if the reference in that subsection to 28 days were a reference to 90 days.

Division 5—Consideration of objections

87 Consideration of objections by Registrar

 (1) If an objection is lodged under this Part, the Registrar must:

 (a) consider the objection and:

 (i) if paragraph 86A(1)(b) applies in relation to the objection—any grounds relied on to oppose or support the objection; or

 (ii) otherwise—any notice lodged with the Registrar under section 86 or paragraph 86A(1)(a) in relation to the objection; and

 (b) within 60 days after the objection is lodged, either:

 (i) disallow the objection; or

 (ii) allow it in whole or in part.

 (1A) However, if any of the following is a resident of a reciprocating jurisdiction:

 (a) the person objecting;

 (b) in a case where a person has been served with a copy of the objection and any accompanying documents under section 85—that person;

 (c) in a case where a person has been notified of the objection under section 85A—that person;

the Registrar has 120 days, instead of 60 days, to act under paragraph (1)(b).

 (1B) If:

 (a) the objection is an objection to a care percentage decision; and

 (b) a review of a decision carried out under Division 1 of Part 5 of the Family Assistance Administration Act has involved (wholly or partly) a review of the determination to which the care percentage decision relates;

the Registrar must not allow the objection in a way that has the effect of varying the determination or substituting a new determination.

 (2) The Registrar must serve notice in writing of the decision on:

 (a) the person who lodged the objection; and

 (b) each other person:

 (i) if the objection is an objection to a care percentage decision—who was entitled to be notified of the objection under section 85A; or

 (ii) otherwise—who was entitled to be served a copy of the objection and the accompanying documents under section 85.

 (3) A notice served on a person under subsection (2) must include, or be accompanied by:

 (a) the reasons for the decision; and

 (b) a statement to the effect that if the person is aggrieved by the decision on the objection, the person may, subject to this Act and the AAT Act, apply to the AAT for review of the decision.

 (4) A contravention of subsection (3) in relation to a decision does not affect the validity of the decision.

Division 6—Date of effect of objections

87AA Date of effect of objections relating to care percentage decisions that are allowed

 (1) If:

 (a) a person lodges, under section 80A, an objection to a care percentage decision; and

 (b) the objection is lodged more than 28 days or, if the person is a resident of a reciprocating jurisdiction, 90 days after notice of the care percentage decision was served; and

 (c) the Registrar decides (the ***review decision***), under section 87, to allow the objection in a way that has the effect of varying the determination to which the care percentage decision relates, or substituting a new determination;

the date of effect of the review decision is the day on which the person lodged the objection.

 (2) If the Registrar is satisfied that there are special circumstances that prevented the person from lodging the objection within the period referred to in paragraph (1)(b), the Registrar may determine that subsection (1) applies as if:

 (a) in a case where the person is a resident of a reciprocating jurisdiction—the reference to 90 days in that paragraph were a reference to such longer period as the Registrar determines to be appropriate; or

 (b) otherwise—the reference to 28 days in that paragraph were a reference to such longer period as the Registrar determines to be appropriate.

 (3) If:

 (a) the Registrar decides to make a determination under subsection (2) in relation to a person; or

 (b) the Registrar decides not to make such a determination in relation to a person;

the Registrar must give written notice of the decision to each person affected by the decision.

 (4) The notice must:

 (a) set out the reasons for the decision; and

 (b) include a statement to the effect that, if the person is aggrieved by the decision, application may be made, subject to this Act and the AAT Act, to the AAT for review of the decision.

 (5) A contravention of subsection (4) in relation to a decision does not affect the validity of the decision.

Part VIIA—Review by Administrative Appeals Tribunal

Division 1—Preliminary

87A Simplified outline of this Part

Certain decisions made by the Registrar on reconsideration under Part VII are reviewable by the AAT. A person may apply to the AAT for review of such a decision (an “AAT first review”).

The person may apply to the AAT for a further review (an “AAT second review”) if the person is dissatisfied with any of the following decisions of the AAT:

 (a) a decision to refuse an extension of time for a person to make an application for AAT first review;

 (b) a decision on AAT first review of a care percentage decision;

 (c) a decision in relation to the date of effect of a decision on AAT first review of a care percentage decision.

The rules relating to reviews by the AAT are mainly in the AAT Act, but the operation of that Act is modified in some ways by this Part.

The AAT Act allows a person to appeal to a court on a question of law from a decision of the AAT.

Division 2—Application for AAT first review

89 Application for AAT first review

 An application may be made to the AAT for review (***AAT first review***) of a decision of the Registrar if:

 (a) the decision is set out in an item of the following table; and

 (b) the person is set out in that item.

| **Decisions/applicants** |
| --- |
| **Item** | **Decision** | **Who may apply for review** |
| 1 | a decision under subsection 83(1) on an application for an extension of time | the person who applied for the extension of time |
| 2 | a decision under subsection 87(1) on an objection to a decision (the ***original decision***) of the Registrar | (a) the person who objected to the original decision under section 80 or 80A; or(b) a person who was entitled to be served a copy of the objection and any accompanying documents under section 85 |
| 3 | a decision to make a determination under subsection 87AA(2) or a decision not to make such a determination | a person affected by the decision |
| 4 | a decision to make a determination under subsection 110Y(3) or 110Z(3) or a decision not to make such a determination | a person affected by the decision |

90 Time limit on application for AAT first review

 (1) Paragraph 29(1)(d) of the AAT Act does not apply in relation to an application for AAT first review of a care percentage decision.

Note: Paragraph 29(1)(d) of the AAT Act generally requires an application for review of a decision to be made within a 28 day period of the person being given a copy of the decision.

 (2) Despite paragraph 29(1)(d) of the AAT Act, if a person is a resident of a reciprocating jurisdiction, an application for AAT first review of a decision (other than a care percentage decision) must be made within the period of 90 days starting on:

 (a) if the decision is set out in item 1 or 2 of the table in section 89—the day the relevant notice under subsection 83(3) or 87(2) is served on the person; or

 (b) otherwise—the day the relevant notice under subsection 87AA(3), 110Y(4) or 110Z(4) is given to the person.

91 Application for extension of time to apply for AAT first review

 (1) If the period for applying for AAT first review has ended, a person may make an application for AAT first review that includes a written application (the ***extension application***) requesting the AAT to consider the application for AAT first review despite the ending of the period.

 (2) The extension application must state the reasons for the person’s failure to apply for the review within the period.

 (3) Subsections 29(7) to (10) of the AAT Act do not apply in relation to extensions of time for the making of applications for AAT first review.

92 Consideration of application for extension of time to apply for AAT first review

 (1) If a person makes an extension application under section 91 in relation to an application for AAT first review, the AAT must:

 (a) consider the extension application; and

 (b) within 60 days after the extension application is received by the AAT, grant or refuse the extension application; and

 (c) if the extension application is granted—deal with the application for AAT first review.

 (1A) However, if the person applying is a resident of a reciprocating jurisdiction, the AAT has 90 days, instead of 60 days, to act under paragraph (1)(b).

 (3) The AAT must give written notice of the decision granting or refusing the extension application to the person who made the extension application.

 (4) If the AAT refuses the extension application, the notice under subsection (3) must include, or be accompanied by, a statement to the effect that the person may, subject to this Act and the AAT Act, apply to the AAT for review of the decision.

Note: See paragraph 96A(a). The review is an AAT second review.

 (a) that the person may, subject to the *Administrative Appeals Tribunal Act 1975*, apply to the AAT for review of the decision; and

 (b) except where subsection 28(4) of that Act applies—that the person may request a statement under section 28 of that Act.

 (5) A contravention of subsection (4) in relation to a decision does not affect the validity of the decision.

 (6) If an extension application under section 91 is granted, the applicant is, for the purposes of this Act and the AAT Act, taken to have validly made the application for AAT first review in which the extension application was included.

93 Certain procedures suspended for AAT first review until extension application granted

 (1) Section 29AC of the AAT Act does not apply in relation to an application for AAT first review for which an extension application has been made under section 91, unless the AAT or a court decides the extension application is to be granted.

 (2) If the AAT requests the Registrar to lodge with the AAT, in relation to the application for AAT first review, the statement or other documents referred to in subsection 37(1) of the AAT Act, the Registrar must do so within 28 days after receiving the request.

Division 3—Other matters relating to AAT first review

95A Operation and implementation of decision under AAT first review

 Subsection 41(2) of the AAT Act does not apply in relation to an application for AAT first review.

95B Variation of original decision after application is made for AAT first review

 (1) If the Registrar varies or substitutes a decision after an application has been made for AAT first review of the decision, the application is taken to be an application for AAT first review of the decision as varied or substituted.

 (2) The Registrar must give written notice of the variation or substitution to the Registrar of the AAT.

 (3) If the person who made the application does not want the AAT to review the decision as varied or substituted, the person may notify the AAT under subsection 42A(1A) or (1AA) of the AAT Act that the application is discontinued or withdrawn.

95C Procedure on receipt of application for AAT first review

 (1) The AAT may, in relation to an application for AAT first review, request the Registrar to lodge with the AAT the statement and other documents referred to in subsection 37(1) of the AAT Act before the end of the period that otherwise applies under that subsection.

 (2) If the AAT does so, the Registrar must take reasonable steps to comply with the request.

 (3) Nothing in this section prevents the operation of subsection 37(1A) of the AAT Act.

95D Parties to AAT first review

 The parties to an AAT first review of a decision include, in addition to the parties referred to in subsection 30(1) of the AAT Act, any other person who, under section 89 of this Act, is a person who may apply for review of the decision.

95E Powers of AAT for purposes of AAT first review

 Despite subsection 43(1) of the AAT Act, the AAT must not, for the purposes of an AAT first review, exercise a power or discretion conferred on the Registrar by a prescribed provision of this Act or the Assessment Act.

95F AAT summons power for AAT first review

 Section 40A of the AAT Act does not apply in relation to an AAT first review.

95G Provision of further information by Registrar for AAT first review

 (1) The AAT may request the Registrar to provide the AAT with information or a document that the Registrar has and that is relevant to an AAT first review.

 (2) The Registrar must comply with the request as soon as practicable and no later than 14 days after the request is made.

 (3) If the request specifies a number of copies of a requested document, the Registrar must provide the AAT with that number of copies of the document.

95H Power to obtain information for AAT first review

 (1) If the AAT reasonably believes that a person has information or a document that is relevant to an AAT first review, the AAT may, by written notice given to the person, require the person:

 (a) to give to the AAT, within the period and in the manner specified in the notice, any such information; or

 (b) to produce to the AAT, within the period and in the manner specified in the notice, any such documents; or

 (c) to attend before the AAT, at the time and place specified in the notice, and answer questions.

 (2) A person commits an offence if:

 (a) the AAT gives the person a notice under subsection (1); and

 (b) the person fails to comply with the notice.

Penalty: Imprisonment for 12 months or 60 penalty units, or both.

 (3) Subsection (2) does not apply if complying with the notice might tend to incriminate the person.

Note: A defendant bears an evidential burden in relation to the matter in subsection (3) (see subsection 13.3(3) of the *Criminal Code*).

95J AAT may require Registrar to obtain information for AAT first review

 (1) If the AAT is satisfied that a person has information, or custody or control of a document, that is relevant to an AAT first review, the AAT may, for the purposes of the review, request the Registrar to exercise the Registrar’s powers under section 161 of the Assessment Act or section 120 of this Act.

Note: A person who fails to comply with a notice given by the Registrar under section 161 of the Assessment Act or section 120 of this Act commits an offence under that section.

 (2) The Registrar must comply with the request as soon as practicable and no later than 7 days after the request is made.

95K Hearing of AAT first review in private

 (1) The hearing of an AAT first review must be in private.

 (2) The AAT may give directions, in writing or otherwise, as to the persons who may be present at any hearing of an AAT first review.

 (3) In giving directions, the AAT must have regard to the wishes of the parties and the need to protect their privacy.

 (4) Subsections 35(1) and (2) of the AAT Act do not apply in relation to the hearing of an AAT first review.

95L Non‑disclosure orders in relation to AAT first review

 (1) If the Registrar applies to the AAT for a direction under subsection 35(3) or (4) of the AAT Act (order for non‑publication or non‑disclosure) in relation to an application for AAT first review, the Registrar is not required to give a copy of the Registrar’s application to any party to the application for AAT first review.

 (2) Subsection (1) applies despite subparagraph 37(1AF)(b)(ii) of the AAT Act.

95M Decision on AAT first review of care percentage decision

 If:

 (a) the AAT has reviewed a decision on application referred to in section 111 or 128 of the Family Assistance Administration Act; and

 (b) that review involved (wholly or partly) a review of a determination to which a care percentage decision relates;

the AAT must not, on AAT first review of the care percentage decision, vary or substitute the decision in a way that would have the effect of varying or substituting the determination referred to in paragraph (b).

95N Date of effect of AAT first review decision relating to care percentage decision

 (1) If:

 (a) on AAT first review, the AAT varies or substitutes a decision on an objection to a care percentage decision; and

 (b) the application for AAT first review was made more than 28 days, or, if the applicant is a resident of a reciprocating jurisdiction, 90 days, after notice of the decision was given;

then, despite subsection 43(6) of the AAT Act, the decision as varied or substituted by the AAT has or is taken to have had effect on and from the day the application for AAT first review was made.

 (2) If the AAT is satisfied that there are special circumstances that prevented the application for AAT first review being made within the period referred to in paragraph (1)(b), the AAT may determine that subsection (1) applies as if:

 (a) for an applicant who is a resident of a reciprocating jurisdiction—the reference to 90 days in that paragraph were a reference to such longer period as the AAT determines to be appropriate; or

 (b) otherwise—the reference to 28 days in that paragraph were a reference to such longer period as the AAT determines to be appropriate.

 (3) The AAT must give written notice of a decision to make, or not to make, a determination under subsection (2) in relation to a person, to each person affected by the decision.

Note: The AAT’s decision about the determination is reviewable (see paragraph 96A(c)). The review is an AAT second review.

95P Notification of decisions and reasons for AAT first review

 (1) Within 14 days after making a decision under subsection 43(1) of the AAT Act on an AAT first review, the AAT must:

 (a) give a written notice to the parties that sets out the decision; and

 (b) either:

 (i) give reasons for the decision orally to the parties and explain that they may request a written statement of reasons; or

 (ii) give the parties a written statement of reasons for the decision.

 (2) A failure to comply with subsection (1) does not affect the validity of the decision.

 (3) A party to whom oral reasons are given may, within 14 days after the oral reasons are given, request a written statement of reasons for the decision. If the party does so, the AAT must give the party the statement requested within 14 days after receiving the request.

 (4) Subsections 43(2) and (2A) of the AAT Act do not apply in relation to an AAT first review. However, any written statement of reasons given must comply with subsection 43(2B) of that Act.

95Q Directions in relation to AAT first reviews

 (1) The President of the AAT may, by legislative instrument, give directions in relation to the conduct of AAT first reviews or any other matter referred to in section 18B of the AAT Act so far as it relates to AAT first reviews.

 (2) A direction must not be inconsistent with a provision of this Act or the Assessment Act.

 (3) This section does not limit the President’s powers to give directions under the AAT Act in relation to AAT first reviews.

Division 4—Application for AAT second review

96A Application for AAT second review

 An application may be made to the AAT for review (***AAT second review***) of the following decisions of the AAT:

 (a) a decision under section 92 to refuse an extension application;

 (b) a decision under subsection 43(1) of the AAT Act on AAT first review of a care percentage decision;

 (c) a decision under subsection 95N(2) to make, or not to make, a determination.

96B Notice of application for AAT second review

 The AAT Act applies in relation to an application referred to in paragraph 96A(a) as if the reference in paragraph 29AC(1)(b) of the AAT Act to the person who made the decision were a reference to the Registrar within the meaning of this Act.

Division 5—Other matters relating to AAT second review

97A Parties to AAT second review

Extension application

 (1) The AAT Actapplies in relation to an application referred to in paragraph 96A(a) as if the reference in paragraph 30(1)(b) of the AAT Act to the person who made the decision were a reference to the Registrar within the meaning of this Act.

Care percentage decision

 (2) The AAT Actapplies in relation to an application referred to in paragraph 96A(b) or (c) as if the reference in paragraph 30(1)(b) of the AAT Act to the person who made the decision were a reference to each person who was a party to the relevant AAT first review, other than the applicant for AAT second review.

97B Operation and implementation of decisions subject to AAT second review

 (1) The AAT Act applies in relation to an application for AAT second review of a decision referred to in paragraph 96A(b) as if the reference in subsection 41(2) of the AAT Act to the decision to which the relevant proceeding relates were a reference to:

 (a) if, on AAT first review, the AAT affirmed the original decision—the original decision; and

 (b) otherwise—both the original decision and whichever of the following is applicable in relation to the AAT first review:

 (i) the original decision as varied by the AAT;

 (ii) the decision substituted by the AAT;

 (iii) the decision made as a result of reconsideration by the Registrar (within the meaning of this Act) in accordance with any directions or recommendations of the AAT.

 (2) For the purposes of subsection (1), the original decision is the decision that was the subject of the AAT first review.

 (3) The AAT Act applies in relation to an application for AAT second review of a decision referred to in paragraph 96A(b) as if references in subsections 41(4) and (5) of the AAT Act to the person who made the decision to which the relevant proceeding relates were references to each party to the relevant AAT first review.

97C Variation of original decision after application is made for AAT second review

 (1) If the Registrar varies or substitutes a decision after an application referred to in paragraph 96A(b) has been made for AAT second review in relation to the decision:

 (a) the AAT is taken, on AAT first review, to have varied or substituted the decision in the way the Registrar did; and

 (b) the application is taken to be an application for AAT second review of the decision as varied or substituted.

 (2) The Registrar must give written notice of the variation or substitution to the Registrar of the AAT.

 (3) If the person who made the application does not want the AAT to review the decision as varied or substituted, the person may notify the AAT under subsection 42A(1A) or (1AA) of the AAT Act that the application is discontinued or withdrawn.

97D Failure of party to appear at AAT second review

 The AAT Actapplies in relation to an application for AAT second review as if the reference in subsection 42A(2) of the AAT Act to the person who made the decision were a reference to the Registrar within the meaning of this Act.

97E Decision on AAT second review of care percentage decision

 If:

 (a) the AAT has reviewed a decision on application referred to in section 128 of the Family Assistance Administration Act; and

 (b) that review involved (wholly or partly) a review of a determination to which a care percentage decision relates;

then, despite subsection 43(1) of the AAT Act, the AAT must not, on AAT second review of the care percentage decision, vary or substitute the decision in a way that would have the effect of varying or substituting the determination referred to in paragraph (b).

Division 6—Matters relating to both AAT first review and AAT second review

98A Evidence of children in AAT first reviews and AAT second reviews

 A child aged under 18 is not to give oral testimony for the purposes of an AAT first review or AAT second review of a decision that relates to the child if:

 (a) he or she is the child of a party; or

 (b) a party is a non‑parent carer of the child.

98B Orders restricting disclosure of information relating to AAT first reviews and AAT second reviews

 (1) To avoid doubt, an order made under subsection 35(3) or (4) of the AAT Act in relation to an AAT first review or AAT second review may only prohibit or restrict the publication or other disclosure of information that has been disclosed for the purposes of that review.

 (2) An order made under subsection 35(3) or (4) of the AAT Act in relation to an AAT first review or AAT second review does not apply in relation to information the person knew before it was disclosed to the person for the purposes of the review.

Note: It is an offence to contravene an order under subsection 35(3) or (4) of the AAT Act (see section 62C of that Act). A defendant bears an evidential burden in relation to the matter in subsection (2): see subsection 13.3(3) of the *Criminal Code*.

98C Orders restricting secondary disclosure of information relating to AAT first reviews and AAT second reviews

 (1) This section applies if an order (the ***primary order***) made under subsection 35(3) or (4) of the AAT Act in relation to an AAT first review or AAT second review prohibits a person from disclosing information specified in the order, except to any of the following (an ***authorised recipient***):

 (a) a specified person;

 (b) a member of a specified class.

 (2) The AAT may, by order, give directions prohibiting or restricting an authorised recipient from disclosing the information specified in the primary order.

 (3) A person commits an offence if:

 (a) an order is made under subsection (2) in relation to the person; and

 (b) the person fails to comply with the order.

Penalty: Imprisonment for 12 months or 60 penalty units, or both.

 (4) Subsection (3) does not apply in relation to information the person knew before it was disclosed to the person in accordance with the primary order.

Note: A defendant bears an evidential burden in relation to the matter in subsection (4) (see subsection 13.3(3) of the *Criminal Code*).

98D Parties to court proceedings in relation to AAT first review or AAT second review

 If a party to an AAT first review or AAT second review appeals under Part IVA of the AAT Act to a court on a question of law from a decision of the Tribunal in relation to the review, the parties to the proceeding in the court are the parties to the review.

Part VIII—Court review of certain decisions

Division 1—Preliminary

103ZB Simplified outline of this Part

Jurisdiction under this Act is conferred on certain federal and State courts.

However, appeals on questions of law from decisions of the AAT are dealt with under the AAT Act.

Division 2—Jurisdiction of courts

103ZC Simplified outline of this Division

* Jurisdiction under this Act is conferred on the Federal Circuit and Family Court of Australia (Division 2) and certain State and Territory Courts.

104 Jurisdiction of courts under Act

 (1) Jurisdiction is conferred on the Federal Circuit and Family Court of Australia (Division 2) and, subject to subsection (7), the Supreme Court of the Northern Territory, and each Family Court of a State is invested with federal jurisdiction in relation to matters arising under this Act.

 (2) Subject to subsections (5) and (7), each court of summary jurisdiction of each State is invested with federal jurisdiction, and jurisdiction is conferred on each court of summary jurisdiction of each Territory, in relation to matters arising under this Act.

 (3) The Governor‑General may, by Proclamation, fix a day as the day on and after which proceedings in relation to matters arising under this Act may not be instituted in, or transferred to, a court of summary jurisdiction in a specified State or Territory.

 (4) A Proclamation under subsection (3) may be expressed to apply only in relation to:

 (a) proceedings of specified classes; or

 (b) the institution of proceedings in, or the transfer of proceedings to, a court of summary jurisdiction in a specified part of a State or Territory.

 (5) A court of summary jurisdiction shall not hear or determine proceedings under this Act otherwise than in accordance with any Proclamation in force under subsection (3) of this section.

 (6) The Governor‑General may, by Proclamation, declare that a Proclamation under subsection (3) is revoked on and from a specified day and, on and from the specified day, this Act (including subsection (3)) has effect as if the revoked Proclamation had not been made, but without prejudice to the effect of the revoked Proclamation in relation to the jurisdiction of courts before the specified day.

 (7) Jurisdiction in relation to a matter arising under this Act in relation to which a proceeding is instituted under this Act is not conferred on a court of a Territory unless at least one of the parties to the proceeding (not being the Registrar) is, on the day of the institution of the proceeding or the day of the transfer of the proceeding to that court, ordinarily resident in the Territory.

 (8) The jurisdiction conferred on or invested in a court by this section includes jurisdiction in relation to matters arising under this Act in relation to which proceedings are transferred to that court under another law of the Commonwealth.

 (9) The jurisdiction conferred on or invested in a court by this section is in addition to any jurisdiction conferred on or invested in the court apart from this section.

Note: For appeals in relation to this Act, see section 26 of the *Federal Circuit and Family Court of Australia Act 2021* and section 47A of the *Family Law Act 1975*.

105 Application of Family Law Act

 (1) The *Family Law Act 1975* (other than Division 4 of Part V of that Act), the standard Rules of Court, the Federal Circuit and Family Court of Australia (Division 1) Rules and the related Federal Circuit and Family Court of Australia (Division 2) Rules apply, subject to this Act and with such modifications as are prescribed by the applicable Rules of Court, to proceedings under this Act (other than proceedings under subparagraph 113(c)(i)) as if:

 (a) the proceedings were proceedings under that Act;

 (b) the proceedings were proceedings instituted under that Act;

 (c) a court having or exercising jurisdiction in the proceedings were a court having or exercising jurisdiction under that Act;

 (d) a decree made in the proceedings were a decree made under that Act;

 (e) matters arising in the proceedings were matters arising under that Act; and

 (f) any other necessary changes were made.

 (1A) In the application of subsection (1) to proceedings under this Act in relation to a child, references in paragraphs (1)(a) to (e) (inclusive) to the *Family Law Act 1975* are to be taken to be references to Part VII of that Act.

 (2) Where any difficulty arises in the application of subsection (1) in or in relation to a particular proceeding, the court exercising jurisdiction in the proceeding may, on the application of a party to the proceeding or of its own motion, give such directions, and make such orders, as it considers appropriate to resolve the difficulty.

106 Appeals from courts of summary jurisdiction

 (1) A Family Court of a State has jurisdiction to hear and determine appeals from a decree of a court of summary jurisdiction of the State.

Note: See sections 47A and 47B of the *Family Law Act 1975*.

 (2) The Supreme Court of the Northern Territory has jurisdiction to hear and determine appeals from a decree of a court of summary jurisdiction of the Northern Territory.

Note: See sections 47A and 47B of the *Family Law Act 1975*.

107 Appeals to High Court

 (1) An appeal must not be brought directly to the High Court from a decree of a court exercising original jurisdiction under this Act (other than the Federal Circuit and Family Court of Australia).

Note: In relation to the Federal Circuit and Family Court of Australia, see sections 55 and 155 of the *Federal Circuit and Family Court of Australia* *Act 2021*.

 (2) If, apart from this subsection, subsection (1) is to any extent inconsistent with section 73 of the Constitution, this Act has effect as if the words “, except by special leave of the High Court” were added at the end of subsection (1).

Part VIIIA—Other provisions relating to reviews of decisions

Division 1A—Preliminary

110N Simplified outline

The reconsideration of a decision of the Registrar, the AAT or a court does not affect the operation of the decision or prevent the taking of any action to implement the decision.

Once a decision becomes final, the Registrar must implement the decision.

A person might commit an offence if the person publishes an account of a proceeding, or a list of proceedings, in the AAT for AAT first review or AAT second review, or in a court in relation to such a review, that identifies persons involved in the proceedings.

The date of effect of reviews of decisions made under the Family Assistance Administration Act that apply for child support purposes is dealt with in Division 6.

Division 1—Effect of pending reconsiderations on assessments, registrations etc.

Subdivision A—Preliminary

110P Scope of Division

 (1) This Division applies for the purposes of the Assessment Act and this Act.

 (2) This Division is subject to the following provisions (which authorise the making of stay orders):

 (a) section 111C of this Act;

 (b) section 41 of the AAT Act;

 (c) section 44A of the AAT Act, including that section as it applies because of paragraph 44AAA(2)(b) of the AAT Act.

110Q Meaning of *reconsideration*

 For the purposes of this Act, each of the following is a ***reconsideration*** of a decision:

 (a) an objection to the decision under Part VII;

 (b) an application to the AAT for AAT first review of that objection or AAT second review of a decision on that AAT first review;

 (c) an appeal to a court from such a review under Part IVA of the AAT Act;

 (d) an appeal to another court from that appeal under Division 2 of Part VIII and any subsequent appeals under that Division.

Subdivision B—Effect of pending reconsiderations

110R Pending reconsiderations do not affect operation of decisions

 The institution of a reconsideration of a decision does not:

 (a) affect the operation of the decision; or

 (b) prevent the taking of action to implement the decision.

110S Pending reconsiderations not to affect registrations etc.

 (1) The fact that a reconsideration of a decision in relation to a registrable maintenance liability is pending does not, in the meantime, interfere with, or affect:

 (a) the registration of the liability; or

 (b) the particulars entered in the Child Support Register in relation to the liability.

 (2) Amounts payable under such a liability or payable, by way of penalty, in relation to such a liability may be recovered as if no reconsideration were pending.

110T Pending reconsiderations do not affect assessments

 (1) The fact that a reconsideration of a decision is pending in relation to a person does not, in the meantime, interfere with, or affect, any administrative assessment made in relation to the person.

 (2) Any such assessment may be registered under the Assessment Act, and any amounts of child support and other amounts may be recovered in relation to the assessment, as if no reconsideration were pending.

110U Pending reconsiderations do not affect decisions under section 64AH of the Assessment Act

 (1) The fact that a reconsideration of a decision of the Registrar under section 64AH of the Assessment Act is pending does not, in the meantime, interfere with, or affect, the decision.

 (2) Amounts payable in relation to such a decision may be recovered as if no appeal were pending.

Division 2—Implementation of decisions

110V Registrar must implement decisions

 When the Registrar, the AAT or a court makes a decision on a reconsideration, the Registrar must immediately take such action as is necessary to give effect to the decision.

Division 3—Determining when decisions become final

110W Determining when decisions become final

AAT decisions for which there is no further AAT review

 (1) For the purposes of the Assessment Act and this Act, if:

 (a) a decision is a decision of the AAT on AAT first review or AAT second review; and

 (b) for a decision on AAT first review—no application may be made for AAT second review of the decision; and

 (c) an appeal may be made to a court in relation to the decision under the AAT Act; and

 (d) an appeal is not made within the period for doing so;

the decision becomes ***final*** at the end of that period.

AAT decisions for which AAT second review is available

 (1A) For the purposes of the Assessment Act and this Act, if:

 (a) a decision is a decision of the AAT on AAT first review; and

 (b) an application may be made for AAT second review of the decision; and

 (c) an application is not made within the period for doing so;

the decision becomes ***final*** at the end of that period.

Full Court of the Federal Circuit and Family Court of Australia (Division 1)

 (2) For the purposes of this Act, if:

 (a) a decision is a decision of the Full Court of the Federal Circuit and Family Court of Australia (Division 1); and

 (b) an application may be made for special leave to appeal to the High Court within the period of 30 days after the making of the decision; and

 (c) an application is not made within that period;

the decision becomes final at the end of that period.

Other courts

 (3) For the purposes of this Act, if:

 (a) a decision is a decision of a court (other than a decision of the Full Court of the Federal Circuit and Family Court of Australia (Division 1)) under Part VIII; and

 (b) an application may be made for leave to appeal against the decision; and

 (c) an application is not made within the period for doing so;

the decision becomes final at the end of that period.

Registrar

 (4) For the purposes of the Assessment Act and this Act, if:

 (a) a decision is a decision of the Registrar under the Assessment Act or this Act; and

 (b) any of the following applies:

 (i) an objection to the decision may be lodged with the Registrar under Part VII of this Act;

 (ii) an application may be made to the AAT for review of that decision;

 (iii) an appeal may be made to a court under Part IVA of the AAT Act in respect of the decision; and

 (c) an objection, application or appeal (as the case requires) is not made within the period for doing so;

the decision becomes final at the end of that period.

Division 4—Restrictions on publication of review proceedings

110X Restrictions on publication of review proceedings

Offence of publishing identifying accounts

 (1) A person commits an offence if:

 (a) the person:

 (i) publishes in a newspaper or periodical publication, by radio broadcast or television or by other electronic means; or

 (ii) otherwise disseminates to the public or to a section of the public by any means;

 any account of any designated review proceedings; and

 (b) the account identifies:

 (i) a party to the proceedings (other than the Registrar); or

 (ii) a person (other than the Registrar) who is related to, or associated with, a party to the proceedings or is, or is alleged to be, in any other way concerned in the matter to which the proceedings relate; or

 (iii) a witness in the proceedings.

Penalty: Imprisonment for 12 months.

 (2) Without limiting the generality of subsection (1), an account of proceedings, or of any part of proceedings, referred to in that subsection is taken to identify a person if:

 (a) it contains any particulars of:

 (i) the name, title, pseudonym or alias of the person; or

 (ii) the address of any premises at which the person resides or works, or the locality in which any such premises are situated; or

 (iii) the physical description or the style of dress of the person; or

 (iv) any employment or occupation engaged in, profession practised or calling pursued, by the person or any official or honorary position held by the person; or

 (v) the relationship of the person to identified relatives of the person or the association of the person with identified friends or identified business, official or professional acquaintances of the person; or

 (vi) the recreational interests, or the political, philosophical or religious beliefs or interests, of the person; or

 (vii) any real or personal property in which the person has an interest or with which the person is otherwise associated;

 and the particulars are sufficient to identify that person to a member of the public, or to a member of the section of the public to which the account is disseminated, as the case requires; or

 (b) in the case of a written or televised account or an account by other electronic means—it is accompanied by a picture of the person; or

 (c) in the case of a broadcast or televised account or an account by other electronic means—it is spoken in whole or in part by the person and the person’s voice is sufficient to identify that person to a member of the public, or to a member of the section of the public to which the account is disseminated, as the case requires.

Offence of publishing identifying lists

 (3) A person commits an offence if:

 (a) the person:

 (i) publishes in a newspaper or periodical publication, by radio broadcast or television or by other electronic means; or

 (ii) otherwise disseminates to the public or to a section of the public by any means (otherwise than by the display of a notice in the premises of the AAT);

 a list of designated review proceedings; and

 (b) the proceedings are identified by reference to the names of the parties to the proceedings (other than by reference to the Registrar).

Penalty: Imprisonment for 12 months.

Defence

 (4) Subsections (1) and (3) do not apply to, or in relation to:

 (a) the communication, to persons concerned in proceedings in any court, of any pleading, transcript of evidence or other document for use in connection with those proceedings; or

 (b) the communication of any pleading, transcript of evidence or other document to:

 (i) a body that is responsible for disciplining members of the legal profession in a State or Territory; or

 (ii) persons concerned in disciplinary proceedings, against a member of the legal profession of a State or Territory, before a body that is responsible for disciplining members of the legal profession in that State or Territory; or

 (c) the communication, to a body that grants assistance by way of legal aid, of any pleading, transcript of evidence or other document for the purpose of facilitating the making of a decision as to whether assistance by way of legal aid should be granted, continued or provided in a particular case; or

 (d) the publishing of a notice or report in accordance with the direction of a court; or

 (e) the publication by the AAT of lists of designated review proceedings, identified by reference to the names of the parties, that are to be dealt with by the AAT; or

 (f) the publishing of any publication intended primarily for use by the members of any profession, being:

 (i) a separate volume or part of a series of law reports; or

 (ii) any other publication of a technical character; or

 (g) the publication or other dissemination of an account of proceedings or of any part of proceedings:

 (i) to a person who is a member of a profession, in connection with the practice by that person of that profession or in the course of any form of professional training in which that person is involved; or

 (ii) to an individual who is a party to any proceedings under this Act, in connection with the conduct of those proceedings; or

 (iii) to a person who is a student, in connection with the studies of that person; or

 (h) the publication of accounts of proceedings, where those accounts have been approved by the court.

Note: A defendant bears an evidential burden in relation to the matters in subsection (4) (see subsection 13.3(3) of the *Criminal Code*).

Criminal procedure

 (5) An offence against subsection (1) or (3) is an indictable offence.

 (6) Proceedings for an offence against subsection (1) or (3) must not be commenced except by, or with the written consent of, the Director of Public Prosecutions.

Definitions

 (7) In this section:

***court*** includes:

 (a) an officer of a court investigating or dealing with a matter in accordance with:

 (i) the Assessment Act; or

 (ii) this Act; or

 (iii) regulations made under the Assessment Act or this Act; or

 (iv) any Rules of Court; and

 (b) a tribunal established by or under a law of the Commonwealth or of a State or a Territory.

***designated review proceedings*** means proceedings:

 (a) in the AAT for AAT first review or AAT second review; or

 (b) in a court under Part IVA of the AAT Act in relation to such a review.

***electronic means*** includes:

 (a) in the form of data, text or images by means of guided or unguided electromagnetic energy; or

 (b) in the form of speech by means of guided or unguided electromagnetic energy, if the speech is processed at its destination by an automated voice recognition system.

Division 6—Date of effect of reviews under the Family Assistance Administration Act

110Y Date of effect of internal reviews under the Family Assistance Administration Act that apply for child support purposes

 (1) This section applies if:

 (a) the Secretary reviews, under section 105 or 109A of the Family Assistance Administration Act, a decision (the ***original decision***) relating to a person; and

 (b) the review of the original decision involves (wholly or partly) a review of a determination that:

 (i) was made under a provision of Subdivision D of Division 1 of Part 3 of the Family Assistance Act; or

 (ii) has effect, under section 35T of that Act, as if it were a determination made under such a provision; and

 (c) either:

 (i) the decision on the review under section 105 of the Family Assistance Administration Act is made more than 28 days or, if the person is a resident of a reciprocating jurisdiction, 90 days after notice of the original decision was given; or

 (ii) the application for review of the original decision under section 109A of the Family Assistance Administration Act was made more than 28 days or, if the person is a resident of a reciprocating jurisdiction, 90 days after notice of the original decision was given; and

 (d) the decision (the ***review decision***) on the review has the effect of varying the determination or substituting a new determination; and

 (e) the determination as varied or substituted has effect, under sections 54K and 54L of the Assessment Act, as if it were a determination made under Subdivision B of Division 4 of Part 5 of that Act.

 (2) The date of effect of the review decision, to the extent that it has the effect referred to in paragraph (1)(d), is:

 (a) for a review under section 105 of the Family Assistance Administration Act—the day on which the review decision is made; or

 (b) for a review under section 109A of the Family Assistance Administration Act—the day on which the application for review was made.

 (3) If the Registrar is satisfied that there are special circumstances that prevented the application for review from being made within the period referred to in subparagraph (1)(c)(ii), the Registrar may determine that subsection (1) applies as if:

 (a) in a case where the person is a resident of a reciprocating jurisdiction—the reference to 90 days in that subparagraph were a reference to such longer period as the Registrar determines to be appropriate; or

 (b) otherwise—the reference to 28 days in that subparagraph were a reference to such longer period as the Registrar determines to be appropriate.

 (4) If:

 (a) the Registrar decides to make a determination under subsection (3) in relation to a person; or

 (b) the Registrar decides not to make such a determination in relation to a person;

the Registrar must give written notice of the decision to each person affected by the decision.

 (5) The notice must:

 (a) set out the reasons for the decision; and

 (b) include a statement to the effect that, if the person is aggrieved by the decision, application may be made, subject to this Act and the AAT Act, to the AAT for review of the decision.

 (6) A contravention of subsection (5) in relation to a decision does not affect the validity of the decision.

110Z Date of effect of AAT first reviews under the Family Assistance Administration Act that apply for child support purposes

 (1) This section applies if:

 (a) a person makes an application for AAT first review (within the meaning of the Family Assistance Administration Act) of a decision (the ***original decision***); and

 (b) the review of the original decision involves (wholly or partly) a review of a determination that:

 (i) was made under a provision of Subdivision D of Division 1 of Part 3 of the Family Assistance Act; or

 (ii) has effect, under section 35T of that Act, as if it were a determination made under such a provision; and

 (c) the application for review of the original decision was made more than 28 days or, if the person is a resident of a reciprocating jurisdiction, 90 days after notice of the original decision was given; and

 (d) the decision (the ***review decision***) on the review has the effect of varying the determination or substituting a new determination; and

 (e) the determination as varied or substituted has effect, under sections 54K and 54L of the Assessment Act, as if it were a determination made under Subdivision B of Division 4 of Part 5 of that Act.

 (2) The date of effect of the review decision, to the extent that it has the effect referred to in paragraph (1)(d), is the day on which the application for review was made.

 (3) If the Registrar is satisfied that there are special circumstances that prevented the application for review from being made within the period referred to in paragraph (1)(c), the Registrar may determine that subsection (1) applies as if:

 (a) in a case where the person is a resident of a reciprocating jurisdiction—the reference to 90 days in that paragraph were a reference to such longer period as the Registrar determines to be appropriate; or

 (b) otherwise—the reference to 28 days in that paragraph were a reference to such longer period as the Registrar determines to be appropriate.

 (4) If:

 (a) the Registrar decides to make a determination under subsection (3) in relation to a person; or

 (b) the Registrar decides not to make such a determination in relation to a person;

the Registrar must give written notice of the decision to each person affected by the decision.

 (5) The notice must:

 (a) set out the reasons for the decision; and

 (b) include a statement to the effect that, if the person is aggrieved by the decision, application may be made, subject to this Act and the AAT Act, to the AAT for review of the decision.

 (6) A contravention of subsection (5) in relation to a decision does not affect the validity of the decision.

Part VIIIB—Other provisions relating to courts

111A Simplified outline of this Part

A court exercising jurisdiction under this Act has broad powers.

A court may make an order staying or otherwise affecting the operation of the Assessment Act or this Act. Such an order may be made under this Act except in relation to decisions subject to AAT second review, for which the AAT Act makes provision.

A court must send the Registrar a copy of an order it makes under this Act.

The Registrar may intervene in proceedings.

There are specific provisions relating to a proceeding brought by a payee of a registered maintenance liability or carer liability under section 113A.

A court order might cease to be in effect because a terminating event happens.

111B General powers of court

 (1) A court’s powers under this Act include the power to do all or any of the following:

 (a) order payment of a lump sum, whether in one amount or by instalments;

 (b) order payment of a weekly, monthly, yearly or other periodic amount;

 (c) order that a specified transfer or settlement of property be made;

 (d) order that payment of an amount ordered to be paid be wholly or partly secured as the court specifies;

 (e) order that any necessary deed or instrument be executed, and that such documents of title be produced and such other things be done, as are necessary to enable an order to be carried out effectively or to provide security for the due performance of an order;

 (f) order that payment be made to a specified person or public authority or into court;

 (g) make a permanent order, an order pending the disposal of proceedings, an order for a fixed period, an order until a child attains a specified age or an order until further order;

 (h) make an order expressed to be retrospective to such day as the court considers appropriate;

 (i) make an order:

 (i) discharging an order; or

 (ii) suspending the operation of an order wholly or in part and either until further order or until a fixed time or the happening of a future event; or

 (iii) reviving wholly or in part the operation of an order that has been suspended; or

 (iv) varying an order in any way;

 (j) make an order imposing terms and conditions;

 (k) make an order by consent;

 (l) make any other order (whether or not of the same kind as those referred to in paragraphs (a) to (k)) that the court considers appropriate;

 (m) make an order at any time.

 (2) The making of an order of a kind referred to in paragraph (1)(c), or of any other order under this Act, in relation to a child does not prevent a court from making a subsequent order (whether under this Act or otherwise) in relation to the child.

 (3) The applicable Rules of Court may make provision with respect to the making of orders under this Act (whether as to their form or otherwise) for the purpose of facilitating their enforcement and the collection of any child support payable under them.

111C Stay orders

 (1) This section applies if a proceeding has been instituted:

 (a) in a court having jurisdiction under this Act; or

 (b) before the Registrar under Part VII; or

 (c) before the AAT for an AAT first review; or

 (d) under Part 6A or 7 of the Assessment Act.

 (2) A party to the proceeding may, subject to the *Family Law Act 1975*:

 (a) in the case of a proceeding instituted in a court—apply to that court for an order under this section; or

 (b) otherwise—apply to a court having jurisdiction under this Act for an order under this section.

 (3) Pending the hearing and final determination of the proceeding, the court may make such orders as the court considers appropriate staying or otherwise affecting the operation or implementation of the Assessment Act and this Act if the court considers that it is desirable to do so, taking into account the interests of the persons who may be affected by the outcome of the proceeding.

 (4) The court may, by order, vary or revoke an order made under subsection (3).

 (5) An order under subsection (3):

 (a) is subject to such terms and conditions as are specified in the order; and

 (b) operates for:

 (i) such period as is specified in the order; or

 (ii) if no period is specified—until a decision of the court, the Registrar or the AAT determining the proceeding becomes final.

111CA Frivolous or vexatious proceedings

 (1) A court having jurisdiction under this Act may, at any stage of a proceeding instituted in the court under this Act, if it is satisfied that the proceeding is frivolous or vexatious, do one or more of the following:

 (a) dismiss the proceeding;

 (b) make such order as to costs as the court considers just;

 (c) if the court considers it appropriate, on the application of a party to the proceeding—order that the person who instituted the proceeding must not, without leave of a court having jurisdiction under this Act, institute a proceeding under this Act or the Assessment Actof the kind or kinds specified in the order.

 (2) An order made by a court under paragraph (1)(c) has effect notwithstanding any other provision of this Act or the Assessment Act.

 (3) A court may discharge or vary an order made by that court under subsection (1).

111D Copies of orders to be forwarded to Registrar

 (1) If a court makes an order under this Act, the registrar or other responsible officer of the court must, within 28 days after the day on which the order is made, send a certified or sealed copy of the order to the Child Support Registrar.

 (2) The Child Support Registrar may, by written notice served on the registrar or other responsible officer of a court, vary, in relation to the court, the requirement of subsection (1) in such instances and to such extent as the Child Support Registrar considers appropriate.

111E Registrar may intervene in proceedings

 (1) The Registrar may intervene in, and contest and argue any question arising in, a proceeding under this Act.

 (2) If the Registrar intervenes in a proceeding under this Act, the Registrar is taken to be a party to the proceeding with all the rights, duties and liabilities of a party.

 (3) This section does not limit Part IX of the *Family Law Act 1975*.

111F Court order for payment in proceedings instituted by payee to recover debt

 (1) If, in relation to a proceeding instituted by the payee of a registered maintenance liability or carer liability under section 113A, the court makes an order for payment of an amount by the payer of the liability, the payment must be made to the Registrar.

 (2) The Registrar must, as soon as practicable after receiving a payment in accordance with subsection (1), pay the amount received by the Registrar to the payee.

111G Costs in proceedings instituted by payee to recover debt

 To avoid doubt, if:

 (a) a payee of a registered maintenance liability or carer liability has instituted a proceeding under section 113A to recover a debt due in relation to the liability; and

 (b) the Registrar is not a party to the proceeding;

the Commonwealth is not liable for costs in the proceeding.

111H Cessation of orders under Act

 (1) An order made under this Act that varies a child support assessment in relation to a child ceases to be in force if:

 (a) a terminating event happens in relation to the child; or

 (b) a terminating event happens in relation to the payee or payer of the registered maintenance liability that relates to the child, or all 3 of them.

 (2) Nothing in this section affects the recovery of arrears due under an order when the order ceases to be in force.

Part IX—Miscellaneous

111 Duties of payers and payees

 (1) The payer of an enforceable maintenance liability shall, within 14 days after each occasion on which the payer commences to be an employee of an employer, notify the Registrar of the commencement in the manner specified by the Registrar.

Note: Section 16A provides for the Registrar to specify the manner in which a notice may be given.

 (1A) For the purposes of subsection (1), if:

 (a) on a particular day (the ***application day***), the payer of a registered maintenance liability makes an application under subsection 37B(2); and

 (b) as a result of that application, there is a low‑income non‑enforcement period in relation to the liability for the purposes of section 37B;

the liability is taken to be an enforceable maintenance liability throughout so much of the period as occurs on or after the application day.

 (2) If the payer or payee of an enforceable maintenance liability changes his or her name or address, the payer or payee must, within 14 days after that change of name or address, notify the Registrar of the change in the manner specified by the Registrar.

 (3) A person who contravenes subsection (1) or (2) commits an offence punishable on conviction by a fine not exceeding 10 penalty units.

 (3A) Subsection (3) is an offence of strict liability.

 (4) It is a defence to a prosecution for an offence against subsection (3) if the person charged proves that the person notified the Registrar of the happening of the relevant event as soon as reasonably practicable after the happening of the event.

112 Copies of maintenance orders and agreements to be forwarded to Registrar

 (1) Where:

 (a) under the *Family Law Act 1975* or the law of a State or Territory:

 (i) an order is made by, or registered in, a court; or

 (ii) a maintenance agreement is registered in, or approved by, a court; and

 (b) the order or agreement makes provision in relation to:

 (i) the maintenance of a child; or

 (ii) the maintenance by a party to a marriage of the other party to the marriage; or

 (iii) the maintenance by a party to a de facto relationship of the other party to the de facto relationship;

the registrar or other responsible officer of the court shall, within 28 days after the day on which the event referred to in subparagraph (a)(i) or (ii) occurs, send a certified or sealed copy of the order or agreement to the Child Support Registrar.

 (2) The Child Support Registrar may, by notice in writing served on the registrar or other responsible officer of a court, vary, in relation to the court, in such instances and to such extent as the Child Support Registrar thinks fit, the requirement of subsection (1).

113 Recovery of debts etc.

Debts due by a payer may be recovered by the Registrar or the payee

 (1) A debt due to the Commonwealth under this Act in relation to a registered maintenance liability or carer liability:

 (a) is payable to the Registrar in the manner and at the place prescribed; and

 (b) may be sued for and recovered by:

 (i) the Registrar suing in his or her official name; or

 (ii) the payee of the liability suing in accordance with section 113A; and

 (c) may be recovered in:

 (i) a court having jurisdiction for the recovery of debts up to the amount of the debt; or

 (ii) a court having jurisdiction under this Act.

Registrar to keep payee informed of action taken to recover debt

 (2) The Registrar may take such steps as the Registrar considers appropriate to keep the payee of a registered maintenance liability or carer liability informed of action taken by the Registrar to recover debts due to the Commonwealth under this Act in relation to the liability.

113A Recovery of debts by payees

Payee to notify Registrar of intention to institute a proceeding to recover debt

 (1) A payee of a registered maintenance liability or carer liability may sue for and recover a debt due in relation to the liability if the payee notifies the Registrar in writing of his or her intention to institute a proceeding to recover the debt:

 (a) at least 14 days before instituting the proceeding; or

 (b) in exceptional circumstances—within such shorter period as the court allows.

Note: For provisions relating to proceedings instituted under this section, see sections 111F and 111G.

Payee to notify Registrar of orders made

 (2) A payee of a registered maintenance liability or carer liability who has instituted a proceeding in a court to recover a debt in accordance with subsection (1) must give notice to the Registrar, in the manner specified by the Registrar, of any orders (including orders as to costs) made by the court in relation to the payee and the debt due in relation to the liability, within 14 days of the order being made.

Note: Section 16A provides for the Registrar to specify the manner in which a notice may be given.

 (3) A payee commits an offence if:

 (a) the court makes an order in relation to the payee and the debt due in relation to the liability; and

 (b) the payee fails to notify the Registrar under subsection (2) of the order being made.

Penalty: 10 penalty units.

 (4) Subsection (3) is an offence of strict liability.

 (5) It is a defence to a prosecution for an offence against subsection (3) if the person charged proves that the person gave the notice to the Registrar as soon as reasonably practicable after becoming aware of the making of the relevant order.

114 Application of payments

 The regulations may, subject to section 70, make provision with respect to the application of payments received by the Registrar.

115 Substituted service

 Where:

 (a) a document is required to be served on a person for the purposes of proceedings against the person for the recovery of a debt due to the Commonwealth under this Act; and

 (b) the Registrar is satisfied, after reasonable inquiry, that the person:

 (i) is absent from Australia and has no attorney or agent in Australia on whom service of process can be effected; or

 (ii) cannot be found;

service of the document on the person may be effected, without leave of a court, by posting the document or a sealed copy of it in a letter addressed to the person at the person’s last known place of business or residence in Australia.

116 Evidence

 (1) The mere production of a document signed by the Registrar purporting to be a copy of the entry in the Child Support Register in relation to a registrable maintenance liability is prima facie evidence:

 (a) that the liability is a registrable maintenance liability; and

 (b) that the liability is duly registered under this Act; and

 (c) that the particulars of the entry in the Child Support Register in relation to the liability are those set out in the document; and

 (d) that all of those particulars are correct.

 (1A) Paragraphs (1)(a), (b) and (d) do not apply in relation to proceedings under Part VII, in the AAT for an AAT first review or AAT second review or in a court under Part IVA of the AAT Act in relation to such a review, on an objection to a decision:

 (a) to register a registrable maintenance liability; or

 (b) as to particulars entered in the Child Support Register in relation to a registrable maintenance liability.

 (1B) Paragraph (1)(c) does not apply in relation to proceedings under Part VII, in the AAT for an AAT first review or AAT second review or in a court under Part IVA of the AAT Act in relation to such a review, on an objection to a decision as to particulars varied in the Child Support Register in relation to a registrable maintenance liability.

 (2) The mere production of a certificate in writing signed by the Registrar, certifying that an amount specified in the certificate was, on the date of the certificate, due and payable by a specified person to the Commonwealth in relation to a specified registrable maintenance liability or specified carer liability or under a specified provision of Part IV, is *prima facie* evidence of the matters stated in the certificate.

 (3) Without limiting the generality of subsection (2), a certificate under that subsection may specify the amount of the outstanding balance of one or more child support debts as described in section 67.

117 Appearance by Registrar etc.

 (1) In any action, prosecution or other proceeding under, or arising out of, this Act instituted by or on behalf of the Registrar, to which the Registrar is a party or in which the Registrar is a party or in which the Registrar intervenes or seeks to intervene, the Registrar may appear personally or may be represented by:

 (a) a person enrolled as a barrister, solicitor, barrister and solicitor or legal practitioner of a federal court or of the Supreme Court of a State or Territory; or

 (b) a person authorised by the Registrar, in writing, to appear.

 (2) The appearance of a person, and the statement of the person that the person appears by authority of the Registrar, is *prima facie* evidence of that authority.

118 Judicial notice of signature

 All courts and tribunals, and all judges and persons acting judicially or authorised by law or consent of parties to hear, receive and examine evidence, shall take judicial notice of the signature of a person who holds or has held the office of Registrar.

119 False or misleading statements

 (1) A person who:

 (a) makes a statement to an officer that is false or misleading in a material particular; or

 (b) omits from a statement made to an officer any matter or thing without which the statement is misleading in a material particular;

commits an offence punishable on conviction by a fine not exceeding 20 penalty units.

 (2) In a prosecution of a person for an offence against subsection (1), it is a defence if the person proves that the person:

 (a) did not know; and

 (b) could not reasonably be expected to have known;

that the statement to which the prosecution relates was false or misleading.

 (3) A reference in subsection (1) to a statement made to an officer is a reference to a statement made to a person exercising powers under or in relation to this Act, whether the statement is made orally, in a document or in any other form and, without limiting the generality of the foregoing, includes a statement:

 (a) made in an application, form, notification, objection or other document made, given, lodged or furnished, or purporting to be made, given, lodged or furnished, under this Act;

 (b) made in answer to a question asked of the person under this Act; or

 (c) made in any information furnished, or purporting to be furnished, under this Act.

120 Obtaining of information and evidence

 (1) The Registrar may, for the purposes of this Act, by notice in writing, require a person:

 (a) to furnish to the Registrar, within a reasonable period, and in a reasonable manner, specified in the notice, such information as the Registrar requires;

 (b) to attend before the Registrar, or before an officer authorised by the Registrar for the purpose, at a reasonable time and place specified in the notice, and then and there answer questions; and

 (c) to produce to the Registrar, at a reasonable time and place specified in the notice, any documents in the custody or under the control of the person.

 (1A) A court having jurisdiction under this Act may, in a proceeding instituted in the court by a payee of a registered maintenance liability or carer liability under section 113A to recover a debt due in relation to the liability, exercise all the powers of the Registrar under subsection (1).

 (2) The regulations shall prescribe scales of expenses to be allowed to persons required to attend under this section.

 (3) A person who refuses or fails to comply with a requirement made under subsection (1), or by a court in accordance with subsection (1A), commits an offence punishable on conviction by a fine not exceeding 20 penalty units.

 (4) Subsection (3) applies only to the extent to which the person is capable of complying with the requirement.

 (5) Subsection (3) is an offence of strict liability.

 (6) This section does not apply in relation to a person:

 (a) in respect of whom an international maintenance arrangement applies; and

 (b) who is a resident of a reciprocating jurisdiction.

121 Order to comply with requirement

 (1) Where:

 (a) a person is convicted before a court of an offence against:

 (i) subsection 47(3A) in relation to the refusal or failure of the person to comply, in whole or in part, with the requirement under paragraph 47(1)(b); or

 (ii) subsection 120(3) in relation to the refusal or failure of the person to comply, in whole or in part, with a requirement referred to in that subsection; or

 (b) a court makes an order under section 19B of the *Crimes Act 1914* in relation to a person in relation to such an offence;

the court may, in addition to imposing a penalty on the person or making such an order in relation to the person, as the case may be, and even though the time for complying with the requirement or any other such requirement has passed, order the person to comply with:

 (c) the requirement; and

 (d) such other requirements made, or that could be made, in relation to the person by or under this Act as the court considers necessary to ensure the effectiveness of the first‑mentioned requirement;

within a specified time or at a specified place and time.

 (2) Where an order under subsection (1) is not given orally by the court to the person to whom the order is addressed, the proper officer of the court shall cause a copy of the order to be served on the person in the prescribed manner.

 (3) A person who contravenes an order under subsection (1) commits an offence punishable on conviction by imprisonment for a period not exceeding 12 months or a fine not exceeding 50 penalty units, or both.

 (4) Strict liability applies to the element of an offence against subsection (3) that an order is an order under subsection (1).

121A Obtaining of information and evidence in relation to residents of reciprocating jurisdictions

 The Registrar may, for the purposes of this Act, by notice in writing, request a person who is or was a resident of a reciprocating jurisdiction, or request an overseas authority of the reciprocating jurisdiction:

 (a) to give to the Registrar within a reasonable period, and in a reasonable manner, specified in the notice, such information as the Registrar requests; and

 (b) to attend before the Registrar, or before an officer authorised by the Registrar for the purpose, at a reasonable time and place specified in the notice, and then and there to answer questions; and

 (c) to produce to the Registrar, at a reasonable time and place specified in the notice, any documents in the custody or under the control of the person.

121B Giving information to overseas authorities

 If:

 (a) the Registrar receives a request from an overseas authority for information about a person; and

 (b) the request is made in reliance on an international maintenance arrangement;

the Registrar must give the information requested to the overseas authority if it is necessary or convenient to do so for the purposes of the arrangement.

121C Regulations may prescribe manner of giving notices or other communications

 The regulations may provide for how a notice or other communication may be given to a payer or payee who is a resident of a reciprocating jurisdiction.

122 Right of contribution

 Where:

 (a) 2 or more persons are jointly or jointly and severally liable to pay a debt due to the Commonwealth under this Act; and

 (b) one of those persons has paid the debt or part of the debt;

the person referred to in paragraph (b) may, in a court of competent jurisdiction, recover by way of contribution, and as a debt, from any of the other persons referred to in paragraph (a) such part of the amount paid as the court considers just and equitable.

124 Application of Act to overseas orders and agreements

 (1) This Act applies, with such modifications as are prescribed, in relation to orders (including interim orders) made under a law of a foreign country, being orders that are, under the *Family Law Act 1975* or the law of a Territory, registered in a court.

 (2) This Act applies, with such modifications as are prescribed, in relation to maintenance agreements made under a law of a foreign country, being agreements that are, under the *Family Law Act 1975* or the law of a Territory, registered in or approved by a court.

124A Regulations in relation to overseas‑related maintenance obligations etc.

 (1) The regulations may make provision for, and in relation to, giving effect to international maintenance arrangements.

 (2) Regulations made for the purposes of this section may:

 (a) confer jurisdiction on a federal court (other than the High Court) or a court of a Territory; or

 (b) invest a court of a State with federal jurisdiction.

125 Regulations

 The Governor‑General may make regulations, not inconsistent with this Act, prescribing all matters:

 (a) required or permitted by this Act to be prescribed; or

 (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act;

and, in particular, may make regulations prescribing penalties not exceeding a fine of 5 penalty units for offences against the regulations.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

**Abbreviation key—Endnote 2**

The abbreviation key sets out abbreviations that may be used in the endnotes.

**Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

**Editorial changes**

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

**Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| ad = added or inserted | o = order(s) |
| am = amended | Ord = Ordinance |
| amdt = amendment | orig = original |
| c = clause(s) | par = paragraph(s)/subparagraph(s) |
| C[x] = Compilation No. x | /sub‑subparagraph(s) |
| Ch = Chapter(s) | pres = present |
| def = definition(s) | prev = previous |
| Dict = Dictionary | (prev…) = previously |
| disallowed = disallowed by Parliament | Pt = Part(s) |
| Div = Division(s) | r = regulation(s)/rule(s) |
| ed = editorial change | reloc = relocated |
| exp = expires/expired or ceases/ceased to have | renum = renumbered |
| effect | rep = repealed |
| F = Federal Register of Legislation | rs = repealed and substituted |
| gaz = gazette | s = section(s)/subsection(s) |
| LA = *Legislation Act 2003* | Sch = Schedule(s) |
| LIA = *Legislative Instruments Act 2003* | Sdiv = Subdivision(s) |
| (md) = misdescribed amendment can be given | SLI = Select Legislative Instrument |
| effect | SR = Statutory Rules |
| (md not incorp) = misdescribed amendment | Sub‑Ch = Sub‑Chapter(s) |
| cannot be given effect | SubPt = Subpart(s) |
| mod = modified/modification | underlining = whole or part not |
| No. = Number(s) | commenced or to be commenced |

Endnote 3—Legislation history

| Act | Number and year | Assent | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- | --- |
| Child Support Act 1988 | 3, 1988 | 9 Mar 1988 | 1 June 1988 (s 2 and gaz1988, No S148) |  |
| Child Support Amendment Act 1988 | 132, 1988 | 22 Dec 1988 | 22 Dec 1988 (s 2) | — |
| Child Support (Assessment) Act 1989 | 124, 1989 | 21 Sept 1989 | s 166–188: 1 Oct 1989 (s 2(1) and gaz1989, No S314) | — |
| Social Security and Veterans’ Affairs Legislation Amendment Act (No. 3) 1989 | 163, 1989 | 19 Dec 1989 | s 8–17: 19 Dec 1989 (s 2) | — |
| Child Support Legislation Amendment Act 1990 | 138, 1990 | 28 Dec 1990 | s 11, 12: 28 Dec 1990 (s 2) | — |
| Taxation Laws Amendment Act (No. 3) 1991 | 216, 1991 | 24 Dec 1991 | s 4 and Sch 3: 24 Dec 1991 (s 2(1)) | — |
| Child Support Legislation Amendment Act 1992 | 13, 1992 | 6 Apr 1992 | s 15–18: 6 Apr 1992 (s 2) | — |
| Child Support Legislation Amendment Act (No. 2) 1992 | 151, 1992 | 11 Dec 1992 | s 32, 33, 35, 38 and 40: 11 Dec 1992 (s 2(1))s 34, 36 and 41: 1 Jan 1993 (s 2(3))s 37 and 39: 1 June 1988 (s 2(2)) | — |
| Corporate Law Reform Act 1992 | 210, 1992 | 24 Dec 1992 | Sch 2: 23 June 1993 (s 2(3) and gaz1993, No S186) | — |
| Insolvency (Tax Priorities) Legislation Amendment Act 1993 | 32, 1993 | 16 June 1993 | Sch: 1 June 1993 (s 2(2)) | — |
| Child Support Legislation Amendment Act 1995 | 39, 1995 | 29 May 1995 | s 14–23: 29 May 1995 (s 2) | — |
| Family Law Reform (Consequential Amendments) Act 1995 | 140, 1995 | 12 Dec 1995 | Sch 1 (items 35–38): 11 June 1996 (s 2(2)) | — |
| Taxation Laws Amendment Act (No. 3) 1995 | 170, 1995 | 16 Dec 1995 | Sch 2 (items 58, 64): 16 Dec 1995 (s 2(1)) | Sch 2 (item 64) |
| Commonwealth Services Delivery Agency (Consequential Amendments) Act 1997 | 29, 1997 | 17 Apr 1997 | Sch 2 (items 7–14): 1 July 1997 (s 2) | — |
| Child Support Legislation Amendment Act (No. 1) 1997 | 84, 1997 | 23 June 1997 | Sch 1 (items 29–39): 21 July 1997 (s 2(1)) | — |
| Audit (Transitional and Miscellaneous) Amendment Act 1997 | 152, 1997 | 24 Oct 1997 | Sch 2 (items 605–620): 1 Jan 1998 (s 2(2)) | — |
| Taxation Laws Amendment Act (No. 3) 1998 | 47, 1998 | 23 June 1998 | Sch 4 (items 2, 3): 23 June 1998 (s 2(1)) | — |
| Child Support Legislation Amendment Act 1998 | 120, 1998 | 15 Dec 1998 | Sch 3 (item 10), Sch 4, Sch 8 (items 6–8), Sch 9 (items 20–63), Sch 10, 11, Sch 12 (items 1–9), Sch 17 and Sch 19 (items 18–20): 1 July 1999 (s 2(2), (3) and gaz1999, No S261)Sch 22 (item 9): 15 Dec 1998 (s 2(1)) | s 4(2), Sch 4 (item 8) and Sch 19 (item 20) |
| Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999 | 44, 1999 | 17 June 1999 | Sch 7 (items 16–18): 1 July 1999 (s 3(2)(e), (16)) | — |
| as amended by |  |  |  |  |
| Financial Sector Legislation Amendment Act (No. 1) 2000 | 160, 2000 | 21 Dec 2000 | Sch 4 (item 4): 18 Jan 2001 (s 2(2)) | — |
| Public Employment (Consequential and Transitional) Amendment Act 1999 | 146, 1999 | 11 Nov 1999 | Sch 1 (items 287, 288): 5 Dec 1999 (s 2(1), (2)) | — |
| A New Tax System (Tax Administration) Act 1999 | 179, 1999 | 22 Dec 1999 | Sch 11 (items 4–9): 1 July 2000 (s 2(9)(b)) | — |
| Federal Magistrates (Consequential Amendments) Act 1999 | 194, 1999 | 23 Dec 1999 | Sch 9: 23 Dec 1999 (s 2(1)) | — |
| Child Support Legislation Amendment Act 2000 | 49, 2000 | 3 May 2000 | Sch 1 (items 3, 4): 3 May 2000 (s 2) | — |
| New Business Tax System (Alienation of Personal Services Income) Act 2000 | 86, 2000 | 30 June 2000 | Sch 1 (Items 59, 60): 1 July 2000 (s 2(2)) | — |
| Family Law Amendment Act 2000 | 143, 2000 | 29 Nov 2000 | Sch 3 (items 4C, 5): 27 Dec 2000 (s 2(1)) | — |
| Corporations (Repeals, Consequentials and Transitionals) Act 2001 | 55, 2001 | 28 June 2001 | s 4–14 and Sch 3 (items 98, 99): 15 July 2001 (s 2(3)) | s 4–14 |
| Child Support Legislation Amendment Act 2001 | 75, 2001 | 30 June 2001 | Sch 1A (items 25, 26): 1 July 2002 (s 2(1A)(a))Sch 5 (items 36–67, 74), Sch 6 (item 1) and Sch 10 (items 24–28, 35): 30 June 2001 (s 2(1))Sch 6 (items 2–4): never commenced (s 2(4)(b))Sch 10 (items 29–34): 1 July 1999 (s 2(10)) | Sch 5 (item 74) |
| Family and Community Services Legislation Amendment (Application of Criminal Code) Act 2001 | 137, 2001 | 1 Oct 2001 | s 4 and Sch 1 (items 49–65): 2 Oct 2001 (s 2(1)) | s 4 |
| Financial Framework Legislation Amendment Act 2005 | 8, 2005 | 22 Feb 2005 | s 4 and Sch 1 (items 111–116, 496): 22 Feb 2005 (s 2(1) items 1, 2, 10) | s 4 and Sch 1 (item 496) |
| Jurisdiction of Courts (Family Law) Act 2006 | 22, 2006 | 6 Apr 2006 | Sch 1 (items 5–9, 27): 1 July 2006 (s 2(1) item 2) | Sch 1 (item 27) |
| Jurisdiction of the Federal Magistrates Court Legislation Amendment Act 2006 | 23, 2006 | 6 Apr 2006 | Sch 4 (items 1–3): 4 May 2006 (s 2(1) item 2) | Sch 4 (item 2) |
| Financial Framework Legislation Amendment Act (No. 1) 2006 | 30, 2006 | 6 Apr 2006 | Sch 1 (items 22–24): 7 Apr 2006 (s 2(1) item 2) | — |
| Family Law Amendment (Shared Parental Responsibility) Act 2006 | 46, 2006 | 22 May 2006 | Sch 9 (items 4, 5): 1 July 2006 (s 2(1) item 10) | — |
| Child Support Legislation Amendment (Reform of the Child Support Scheme—Initial Measures) Act 2006 | 53, 2006 | 15 June 2006 | s 4 and Sch 5 (items 9–21): 15 June 2006 (s 2(1) items 1, 8)Sch 4: 1 July 2006 (s 2(1) item 9) | s 4, Sch 4 (item 2) and Sch 5 (items 18–21) |
| as amended by |  |  |  |  |
| Statute Stocktake Act (No. 1) 2011 | 100, 2011 | 15 Sept 2011 | Sch 1 (item 4): 16 Sept 2011 (s 2) | — |
| Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006 | 101, 2006 | 14 Sept 2006 | Sch 2 (items 27, 28) and Sch 6 (items 1, 6–11): 14 Sept 2006 (s 2(1) items 2, 4) | Sch 6 (items 1, 6–11) |
| Child Support Legislation Amendment (Reform of the Child Support Scheme—New Formula and Other Measures) Act 2006 | 146, 2006 | 6 Dec 2006 | Sch 2 (items 99–110, 115), Sch 5 (items 55–58, 72, 73, 73A, 74(1)–(5), 75(1)–(5), 76, 77), Sch 7 (items 3–8, 13–15) and Sch 8 (items 110–113): 1 July 2008 (s 2(1) items 3, 8, 9, 12, 19)Sch 3 (items 38–74, 77(1)–(6), 78(2), (3), 79, 80) and Sch 4 (items 24–41, 44–46): 1 Jan 2007 (s 2(1) items 5, 6) | Sch 2 (item 115), Sch 3 (items 77(1)–(6), 78(2), (3), 79, 80), Sch 4 (items 44–46), Sch 5 (items 73, 73A, 74(1)–(5), 75(1)–(5), 76, 77) and Sch 7 (items 13–15) |
| as amended by |  |  |  |  |
| Families, Community Services and Indigenous Affairs Legislation Amendment (Child Support Reform Consolidation and Other Measures) Act 2007 | 82, 2007 | 21 June 2007 | Sch 1 (item 1): 6 Dec 2006 (s 2(1) item 2)Sch 1 (item 80): 22 June 2007 (s 2(1) item 3)Sch 1 (item 99): 1 Jan 2008 (s 2(1) item 5)Sch 1 (item 212): 1 July 2008 (s 2(1) item 8) | Sch 1 (item 80) |
| as amended by |  |  |  |  |
| Statute Law Revision Act 2008 | 73, 2008 | 3 July 2008 | Sch 2 (item 16): 21 June 2007 (s 2(1) items 52) | — |
| Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2008 Budget and Other Measures) Act 2008 | 63, 2008 | 30 June 2008 | Sch 6 (items 16, 17): 6 Dec 2006 (s 2(1) item 21) | — |
| Families, Community Services and Indigenous Affairs and Veterans’ Affairs Legislation Amendment (2006 Budget Measures) Act 2006 | 156, 2006 | 8 Dec 2006 | Sch 4 (item 4): 8 Dec 2006 (s 2(1) item 4) | — |
| Statute Law Revision Act 2007 | 8, 2007 | 15 Mar 2007 | Sch 4 (item 5): 15 Mar 2007 (s 2(1) item 44) | — |
| Superannuation Legislation Amendment (Simplification) Act 2007 | 15, 2007 | 15 Mar 2007 | Sch 3 (items 4, 5, 66(1)): 15 Mar 2007 (s 2(1) items 6, 8) | Sch 3 (item 66(1)) |
| Families, Community Services and Indigenous Affairs Legislation Amendment (Child Support Reform Consolidation and Other Measures) Act 2007 | 82, 2007 | 21 June 2007 | s 4 and Sch 12 (items 24–33): 21 June 2007 (s 2(1) items 1, 41)Sch 1 (item 1): 6 Dec 2006 (s 2(1) item 1)Sch 1 (items 22–77, 80–91) and Sch 4 (items 11–20): 22 June 2007 (s 2(1) items 3, 14)Sch 1 (item 99, 101), Sch 3 (items 18–28) and Sch 4 (items 39–46): 1 Jan 2008 (s 2(1) items 5, 6, 12, 15)Sch 1 (items 193–211, 212), Sch 2 (items 150, 151) and Sch 3 (items 50–55): 1 July 2008 (s 2(1) items 7, 8, 11, 13)Sch 2 (items 45–100): 19 July 2007 (s 2(1) item 10) | s 4, Sch 1 (items 80–91) and Sch 4 (item 46) |
| as amended by |  |  |  |  |
| Statute Law Revision Act 2008 | 73, 2008 | 3 July 2008 | Sch 2 (item 16): 21 June 2007 (s 2(1) item 52) | — |
| Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2008 Budget and Other Measures) Act 2008 | 63, 2008 | 30 June 2008 | s 4: 30 June 2008 (s 2(1) item 1)Sch 6 (items 16, 17): 6 Dec 2006 (s 2(1) item 21)Sch 6 (items 18–20): 1 July 2008 (s 2(1) item 22) | s 4 and Sch 6 (item 20) |
| Family Law Amendment (De Facto Financial Matters and Other Measures) Act 2008 | 115, 2008 | 21 Nov 2008 | Sch 2 (items 22–31): 1 Mar 2009 (s 2(1) item 3) | — |
| Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Further 2008 Budget and Other Measures) Act 2008 | 143, 2008 | 9 Dec 2008 | Sch 3 (items 12, 13, 50–54): 10 Dec 2008 (s 2(1) items 9, 11)Sch 3 (items 55–57): 6 Jan 2009 (s 2(1) item 12) | Sch 3 (items 13, 54, 57) |
| Same‑Sex Relationships (Equal Treatment in Commonwealth Laws—General Law Reform) Act 2008 | 144, 2008 | 9 Dec 2008 | Sch 6 (items 22J, 22K): 1 July 2009 (s 2(1) item 14) | — |
| Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2009 Measures) Act 2010 | 38, 2010 | 13 Apr 2010 | Sch 3 (items 51–94, 157–163): 11 May 2010 (s 2(1) items 5, 9) | Sch 3 (items 157–163) |
| Tax Laws Amendment (2010 Measures No. 1) Act 2010 | 56, 2010 | 3 June 2010 | Sch 6 (item 54): 3 June 2010 (s 2(1) item 15) | — |
| Child Support and Family Assistance Legislation Amendment (Budget and Other Measures) Act 2010 | 65, 2010 | 28 June 2010 | Sch 1 (items 48–50, 52), Sch 2 (items 71–97, 100–112) and Sch 4 (items 2, 3): 1 July 2010 (s 2(1) items 2, 6) | Sch 1 (item 52) and Sch 2 (items 100–112) |
| Paid Parental Leave (Consequential Amendments) Act 2010 | 105, 2010 | 14 July 2010 | Sch 1 (items 32, 33) and Sch 2 (items 1, 2, 6, 7): 1 Oct 2010 (s 2(1) items 9, 14) | Sch 2 (items 1, 2, 6, 7) |
| Statute Law Revision Act 2011 | 5, 2011 | 22 Mar 2011 | Sch 6 (items 16–19), Sch 7 (items 34, 35) and Sch 8 (item 1): 19 Apr 2011 (s 2(1) items 15, 18, 20) | — |
| Human Services Legislation Amendment Act 2011 | 32, 2011 | 25 May 2011 | Sch 3: 1 July 2011 (s 2(1) item 2) | — |
| Acts Interpretation Amendment Act 2011 | 46, 2011 | 27 June 2011 | Sch 2 (items 334–348) and Sch 3 (items 10, 11): 27 Dec 2011 (s 2(1) items 3, 12) | Sch 3 (items 10, 11) |
| Child Support (Registration and Collection) Amendment Act 2011 | 88, 2011 | 4 Aug 2011 | 5 Aug 2011 (s 2) | — |
| Social Security and Other Legislation Amendment (2012 Budget and Other Measures) Act 2012 | 98, 2012 | 29 June 2012 | Sch 7 (item 17): 30 June 2012 (s 2(1) item 13) | — |
| Social Security and Other Legislation Amendment (Further 2012 Budget and Other Measures) Act 2012 | 154, 2012 | 17 Nov 2012 | Sch 3 (items 29–86, 163–169): 15 Dec 2012Sch 4 (item 3): 17 Nov 2012 (s 2(1) items 3, 4) | Sch 3 (items 163–169) |
| Personal Liability for Corporate Fault Reform Act 2012 | 180, 2012 | 10 Dec 2012 | Sch 6 (items 1–3) and Sch 7: 11 Dec 2012 (s 2) | Sch 7 |
| Federal Circuit Court of Australia (Consequential Amendments) Act 2013 | 13, 2013 | 14 Mar 2013 | Sch 1 (items 69–78) and Sch 2 (item 2): 12 Apr 2013 (s 2(1) items 2, 3) | — |
| Statute Law Revision Act 2013 | 103, 2013 | 29 June 2013 | Sch 3 (items 7, 8, 10): 29 June 2013 (s 2(1) item 16) | Sch 3 (item 10) |
| Social Services and Other Legislation Amendment Act 2014 | 14, 2014 | 31 Mar 2014 | Sch 12 (items 51–73): 7 Apr 2014 (s 2(1) item 9) | — |
| Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014 | 62, 2014 | 30 June 2014 | Sch 8 (items 21, 22) and Sch 14: 1 July 2014 (s 2(1) items 6, 14) | Sch 14 |
| **as amended by** |  |  |  |  |
| Public Governance and Resources Legislation Amendment Act (No. 1) 2015 | 36, 2015 | 13 Apr 2015 | Sch 2 (items 7–9) and Sch 7: 14 Apr 2015 (s 2) | Sch 7 |
| as amended by |  |  |  |  |
| Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015 | 126, 2015 | 10 Sept 2015 | Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2) | — |
| Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015 | 126, 2015 | 10 Sept 2015 | Sch 1 (item 495): 5 Mar 2016 (s 2(1) item 2) | — |
| Treasury Legislation Amendment (Repeal Day) Act 2015 | 2, 2015 | 25 Feb 2015 | Sch 4 (item 66): 25 Feb 2015 (s 2(1) item 6) | — |
| Norfolk Island Legislation Amendment Act 2015 | 59, 2015 | 26 May 2015 | Sch 2 (items 84–91): 1 July 2016 (s 2(1) item 5)Sch 2 (items 356–396): 18 June 2015 (s 2(1) item 6) | Sch 2 (items 356–396) |
| as amended by |  |  |  |  |
| Territories Legislation Amendment Act 2016 | 33, 2016 | 23 Mar 2016 | Sch 2: 24 Mar 2016 (s 2(1) item 2) | — |
| Tribunals Amalgamation Act 2015 | 60, 2015 | 26 May 2015 | Sch 4 (items 26–88) and Sch 9: 1 July 2015 (s 2(1) items 16, 22) | Sch 9 |
| Civil Law and Justice (Omnibus Amendments) Act 2015 | 132, 2015 | 13 Oct 2015 | Sch 1 (item 25): 14 Oct 2015 (s 2(1) item 2) | — |
| Australian Immunisation Register (Consequential and Transitional Provisions) Act 2015 | 139, 2015 | 12 Nov 2015 | Sch 1 (item 2): 1 Jan 2016 (s 2(1) item 2) | — |
| Statute Law Revision Act (No. 1) 2016 | 4, 2016 | 11 Feb 2016 | Sch 1 (items 13–15), Sch 4 (items 1, 51, 339) and Sch 5 (item 3): 10 Mar 2016 (s 2(1) items 2, 6)Sch 3: 1 July 2016 (s 2(1) item 5) | — |
| Courts Administration Legislation Amendment Act 2016 | 24, 2016 | 18 Mar 2016 | Sch 5 (items 6, 7): 1 July 2016 (s 2(1) item 7)Sch 6: 18 Mar 2016 (s 2(1) item 9) | Sch 6 |
| Territories Legislation Amendment Act 2016 | 33, 2016 | 23 Mar 2016 | Sch 3 (item 2): 1 July 2016 (s 2(1) item 3)Sch 3 (item 3): 24 Mar 2016 (s 2(1) item 4) | Sch 3 (item 3) |
| Statute Update Act 2016 | 61, 2016 | 23 Sept 2016 | Sch 1 (items 80–88) and Sch 2 (items 9–11): 21 Oct 2016 (s 2(1) item 1) | — |
| Statute Law Revision (Spring 2016) Act 2016 | 67, 2016 | 20 Oct 2016 | Sch 1 (item 10): 17 Nov 2016 (s 2(1) item 2) | — |
| Veterans’ Affairs Legislation Amendment (Veteran‑centric Reforms No. 1) Act 2018 | 17, 2018 | 28 Mar 2018 | Sch 2 (item 42): 1 May 2018 (s 2(1) item 3) | — |
| Family Assistance and Child Support Legislation Amendment (Protecting Children) Act 2018 | 36, 2018 | 22 May 2018 | Sch 1 (items 82–172): 1 July 2018 (s 2(1) item 5) | Sch 1 (item 172) |
| Treasury Laws Amendment (2020 Measures No. 2) Act 2020 | 79, 2020 | 3 Sept 2020 | Sch 2 (items 2–5, 9): 1 Oct 2020 (s 2(1) item 2)  | Sch 2 (item 9) |
| Services Australia Governance Amendment Act 2020 | 104, 2020 | 20 Nov 2020 | Sch 1 (items 15–17, 66): 1 Feb 2020 (s 2(1) item 2)Sch 2 (items 1, 2): 21 Nov 2020 (s 2(1) item 3) | Sch 1 (item 66) |
| Federal Circuit and Family Court of Australia (Consequential Amendments and Transitional Provisions) Act 2021 | 13, 2021 | 1 Mar 2021 | Sch 2 (items 168–183): 1 Sept 2021 (s 2(1) item 5) | — |
| Veterans’ Affairs Legislation Amendment (Exempting Disability Payments from Income Testing and Other Measures) Act 2021 | 142, 2021 | 13 Dec 2021 | Sch 1 (items 5–7): 1 Jan 2021 (s 2(1) item 2) | Sch 1 (item 7) |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| Title  | am. No. 146, 2006 |
| **Part I** |  |
| s. 1  | am. No. 124, 1989 |
| s. 3  | am. No. 140, 1995; No. 49, 2000 |
| s. 3A  | ad. No. 137, 2001 |
| s 4  | am No 124, 1989; No 216, 1991; Nos 151 and 210, 1992; Nos 39 and 140, 1995; Nos 29 and 152, 1997; No 120, 1998; Nos 194 and 179, 1999; Nos 86 and 143, 2000; Nos 55 and 75, 2001; No 8, 2005; Nos 22, 46 and 146, 2006; Nos 8, 15 and 82, 2007; Nos 115 and 144, 2008; Nos 38, 56, 65 and 105, 2010; Nos 5, 32 and 46, 2011; No 154, 2012; No 13, 2013; No 14, 2014; No 2, 2015; No 59, 2015; No 60, 2015; No 24, 2016; No 33, 2016; No 36, 2018; No 104, 2020; No 13, 2021 |
| s. 4A  | ad. No. 98, 2012 |
|  | am No 14, 2014 |
| Heading to s. 5  | am. No. 53, 2006 |
| Subhead. to s. 5(1)  | ad. No. 53, 2006 |
| Subhead. to s. 5(3)  | ad. No. 53, 2006 |
| Subhead. to s. 5(4)  | ad. No. 53, 2006 |
| s. 5  | am. No. 53, 2006; No. 82, 2007 |
| Note to s. 5(4)  | ad. No. 53, 2006 |
| Heading to s. 6  | am. No. 53, 2006 |
| s. 6  | am. No. 82, 2007 |
| s. 7  | am. No. 146, 2006; No 60, 2015 |
| s 8  | am No 59, 2015 |
|  | rs No 4, 2016 |
| **Part II** |  |
| s 10  | am No 75, 2001; No 32, 2011; No 14, 2014; No 104, 2020 |
| s 10A  | ad No 32, 2011 |
|  | am No 103, 2013; No 14, 2014 |
|  | rs No 104, 2020 |
| Heading to s. 11  | am. No. 75, 2001 |
| s. 11  | am. No. 75, 2001 |
| s. 12  | am. No. 163, 1989 |
|  | rep. No. 75, 2001 |
| s. 14  | am. No. 75, 2001 |
| s. 15  | am. No. 124, 1989; No. 29, 1997; No. 146, 1999; No. 75, 2001; Nos. 32 and 88, 2011; No 14, 2014 |
| s 16  | rs No 124, 1989 |
|  | am No 138, 1990; No 151, 1992; No 140, 1995; No 29, 1997; No 120, 1998; No 146, 1999; Nos 75 and 137, 2001; No 156, 2006; No 82, 2007; No 143, 2008; Nos 5 and 32, 2011; No 154, 2012; No 14, 2014; No 60, 2015; No 36, 2018 |
| s 16AA  | ad No 82, 2007 |
|  | am No 32, 2011; No 14, 2014; No 104, 2020 |
| s. 16AB  | ad. No. 32, 2011 |
|  | am No 14, 2014; No 139, 2015 |
| s. 16A  | ad. No. 120, 1998 |
| s 16B  | ad No 75, 2001 |
| s 16C  | ad No 75, 2001 |
|  | am No 79, 2020 |
| **Part III** |  |
| **Division 1** |  |
| s. 17  | am. No. 124, 1989; No. 146, 2006 |
| s 17A  | ad No 146, 2006 |
|  | am No 82, 2007; No 36, 2018 |
| Heading to s. 18  | am. No. 115, 2008 |
| s. 18  | am. No. 115, 2008 |
| s. 18A  | ad. No. 82, 2007 |
| s. 19  | am. No. 124, 1989; No. 140, 1995; No. 146, 2006; No. 82, 2007 |
| **Division 2** |  |
| s 20  | am No 59, 2015 |
| s 21  | am No 59, 2015 |
| s. 23  | am. No. 132, 1988; No. 124, 1989; No. 151, 1992; No. 120, 1998; No. 137, 2001; No. 146, 2006; No. 82, 2007; No 4, 2016; No 61, 2016 |
|  | ed C58 |
| s. 24  | am. No. 163, 1989; No. 151, 1992; No. 120, 1998 |
| s. 24A  | ad. No. 124, 1989 |
|  | am. No. 13, 1992; No. 120, 1998; No. 146, 2006; No. 82, 2007 |
| s. 25  | am. No. 120, 1998; No. 82, 2007 |
| Note to s. 25  | ad. No. 82, 2007 |
| Note to s. 25(1)  | ad. No. 120, 1998 |
|  | rep. No. 82, 2007 |
| ss. 25A–25C  | ad. No. 82, 2007 |
| s. 26  | am. No. 124, 1989; No. 84, 1997 |
|  | rs. No. 120, 1998 |
|  | am. No. 82, 2007; No. 154, 2012 |
| s. 26A  | ad. No. 120, 1998 |
|  | am. No. 46, 2011 |
| Subhead. to s. 26B(5)  | am. No. 82, 2007 |
| s. 26B  | ad. No. 120, 1998 |
|  | am. No. 82, 2007; No. 46, 2011 |
| s. 26C  | ad. No. 120, 1998 |
| s. 27  | am. No. 124, 1989 |
| s. 28  | am. Nos. 124 and 163, 1989; No. 82, 2007 |
| s. 28A  | ad. No. 39, 1995 |
|  | am. No. 120, 1998; No. 82, 2007; No 4, 2016 |
| s. 28B  | ad. No. 120, 1998 |
| s. 29  | am. No. 120, 1998 |
| s. 30  | rs. No. 120, 1998 |
|  | am. No. 146, 2006; No. 82, 2007 |
| s. 30AA  | ad. No. 82, 2007 |
| s. 30A  | ad. No. 13, 1992 |
|  | rs. No. 82, 2007 |
| s. 32  | rs. No. 120, 1998 |
| **Division 3** |  |
| s. 33  | am. No. 132, 1988; No. 124, 1989; No. 120, 1998; No. 137, 2001; No. 146, 2006; No. 82, 2007; No 4, 2016; No 61, 2016 |
| s. 34  | am. No. 124, 1989; No. 120, 1998; No. 137, 2001; No. 82, 2007; No 4, 2016; No 61, 2016 |
| s. 35  | am. No. 124, 1989; No. 120, 1998 |
| Note to s. 35(2)  | ad. No. 120, 1998 |
| s. 36  | rs. No. 120, 1998 |
|  | am. No. 82, 2007 |
| s. 37  | am. No. 124, 1989; No. 120, 1998; No. 146, 2006; No. 82, 2007 |
| s. 37A  | ad. No. 124, 1989 |
| s. 37B  | ad. No. 39, 1995 |
|  | am. No. 120, 1998; No. 146, 2006; No. 82, 2007 |
| Note to s. 37B(2)  | ad. No. 120, 1998 |
| s. 38  | am. No. 39, 1995 |
|  | rs. No. 120, 1998 |
| s. 38A  | ad. No. 120, 1998 |
|  | am. No. 82, 2007 |
| s. 38B  | ad. No. 120, 1998 |
| s. 38C  | ad. No. 82, 2007 |
| s. 39  | am. No. 39, 1995 |
|  | rs. No. 120, 1998 |
|  | am. No. 146, 2006; No. 82, 2007 |
| Heading to s. 39A  | am. No. 120, 1998 |
| Subhead. to s. 39A(2)  | am. No. 120, 1998 |
| s. 39A  | ad. No. 39, 1995 |
|  | am. No. 120, 1998; No. 82, 2007 |
| Note to s. 39A(4)  | ad. No. 120, 1998 |
| s. 39B  | ad. No. 39, 1995 |
|  | am. No. 120, 1998 |
| Note to s. 39B(3)  | ad. No. 120, 1998 |
| s 42A  | ad No 120, 1998 |
| s 42B  | ad No 120, 1998 |
|  | am No 79, 2020 |
| **Division 4** |  |
| Div. 4 of Part III  | ad. No. 146, 2006 |
| s 42C  | ad No 146, 2006 |
|  | am No 82, 2007; No 60, 2015; No 36, 2018 |
| s. 42D  | ad. No. 82, 2007 |
| **Part IV** |  |
| **Division 1** |  |
| Heading to Div. 1 of Part IV  | rs. No. 84, 1997 |
| s 43  | am No 163, 1989; No 84, 1997 |
|  | rs No 36, 2018 |
| s 44  | am No 163, 1989; No 84, 1997; No 120, 1998; No 46, 2011; No 4, 2016; No 36, 2018 |
| s 45  | am No 163, 1989; No 36, 2018 |
| s. 46  | am. No. 216, 1991; No. 179, 1999; No. 137, 2001; No. 88, 2011 |
| s 47  | am No 163, 1989; No 120, 1998; No 137, 2001; Nos 46 and 88, 2011; No 79, 2020 |
| s 48  | am No 36, 2018 |
| s 49  | am No 163, 1989; No 36, 2018 |
| s. 50  | am. No. 32, 1993; No. 170, 1995; No. 47, 1998; No. 101, 2006; No 59, 2015 |
| **Division 2** |  |
| s. 53  | am. No. 152, 1997; No. 8, 2005; No. 46, 2011 |
| s. 54  | am. No. 146, 2006; No 60, 2015 |
| **Division 3** |  |
| s 57  | am No 137, 2001; No 4, 2016; No 61, 2016; No 36, 2018 |
| s 58  | rs No 137, 2001 |
|  | am No 61, 2016; No 79, 2020 |
| s. 59  | am. No. 84, 1997; No. 137, 2001; No. 88, 2011 |
| s 60  | am No 137, 2001; No 4, 2016; No 61, 2016 |
| s 61  | am No 137, 2001; No 4, 2016; No 61, 2016 |
| s. 62  | am. No. 180, 2012 |
| Note to s. 62(2)  | ad. No. 180, 2012 |
| s. 62A  | ad. No. 180, 2012 |
| **Division 5** |  |
| Div. 5 of Part IV  | ad. No. 82, 2007 |
| s. 65AA  | ad. No. 82, 2007 |
| **Part IVA** |  |
| Part IVA  | ad. No. 120, 1998 |
| s. 65A  | ad. No. 120, 1998 |
|  | am. No. 46, 2011 |
| s. 65B  | ad. No. 120, 1998 |
| **Part V** |  |
| Part V heading  | rs No 36, 2018 |
| **Division 1** |  |
| Division 1 heading  | ad No 36, 2018 |
| s. 66  | rs. No. 120, 1998 |
|  | am. No. 146, 2006; No. 82, 2007; No. 46, 2011 |
| s. 67  | am. No. 151, 1992; No. 75, 2001; No. 82, 2007; No. 46, 2011 |
| s. 67A  | ad. No. 75, 2001 |
| s. 68  | am. No. 146, 2006; No 60, 2015 |
| s. 69A  | ad. No. 146, 2006 |
|  | am. No. 82, 2007; No 4, 2016 |
| **Division 2** |  |
| Division 2 heading  | ad No 36, 2018 |
| s 69B  | ad No 36, 2018 |
| s 70  | am No 146, 2006; No 82, 2007; No 36, 2018 |
| s 71  | am No 120, 1998; No 82, 2007; No 36, 2018 |
| s 71AA  | ad No 120, 1998 |
|  | am No 146, 2006; No 46, 2011; No 36, 2018 |
| s 71AB  | ad No 36, 2018 |
| s 71A  | ad No 13, 1992 |
|  | am No 120, 1998; No 146, 2006; No 82, 2007; No 36, 2018 |
| s 71B  | ad No 120, 1998 |
|  | am No 82, 2007; No 36, 2018 |
| s. 71C  | ad. No. 120, 1998 |
|  | am. No. 75, 2001; Nos. 53 and 146, 2006; No. 82, 2007; No. 143, 2008 |
| s. 71D  | ad. No. 120, 1998 |
|  | am. No. 120, 1998 |
| s 71E  | ad No 146, 2006 |
|  | am No 82, 2007; No 60, 2015; No 36, 2018 |
| s 72  | rs No 75, 2001 |
|  | am No 82, 2007; No 36, 2018 |
| s 72A  | ad No 13, 1992 |
|  | am No 44, 1999; No 137, 2001; No 82, 2007; No 4, 2016; No 61, 2016; No 36, 2018 |
| s 72AA  | ad No 120, 1998 |
|  | am No 75, 2001; No 63, 2008; No 36, 2018 |
| s 72AB  | ad No 75, 2001 |
|  | am No 146, 2006; No 36, 2018 |
| s 72AC  | ad No 146, 2006 |
|  | am No 63, 2008; No 17, 2018; No 36, 2018; No 142, 2021 |
| s 72AD  | ad No 105, 2010 |
|  | am No 36, 2018 |
| s 72B  | ad No 13, 1992 |
|  | am No 179, 1999; No 101, 2006; No 36, 2018 |
| s 72C  | ad No 13, 1992 |
|  | am No 36, 2018 |
| **Part VA** |  |
| Part VA  | ad. No. 75, 2001 |
| **Division 1** |  |
| s 72D  | ad. No. 75, 2001 |
|  | am. No. 146, 2006; No. 143, 2008; No 36, 2018 |
| s 72E  | ad. No. 75, 2001 |
|  | am. No. 146, 2006; No. 143, 2008 |
| **Division 2** |  |
| s 72F  | ad No 75, 2001 |
|  | am No 61, 2016; No 36, 2018 |
| **Division 3** |  |
| s. 72G  | ad. No. 75, 2001 |
|  | am. No. 5, 2011 |
| s 72H  | ad No 75, 2001 |
| s 72I  | ad No 75, 2001 |
|  | am No 36, 2018 |
| s 72J  | ad No 75, 2001 |
| **Division 4** |  |
| ss. 72K–72P  | ad. No. 75, 2001 |
| **Division 5** |  |
| s 72Q  | ad No 75, 2001 |
|  | am No 23, 2006; No 13, 2013; No 13, 2021 |
| ss. 72R–72T  | ad. No. 75, 2001 |
| **Division 6** |  |
| s 72U  | ad No 75, 2001 |
|  | am No 4, 2016; No 61, 2016 |
| s 72V  | ad No 75, 2001 |
| s. 72W  | ad. No. 75, 2001 |
|  | am. No. 88, 2011 |
| **Division 7** |  |
| ss. 72X, 72Y  | ad. No. 75, 2001 |
| **Part VI** |  |
| **Division 1** |  |
| Heading to Div. 1 of Part VI | am. No. 152, 1997rs. No. 8, 2005 |
| Div. 1 of Part VI  | rs. No. 8, 2005 |
| s. 73  | am. No. 152, 1997 |
|  | rs. No. 8, 2005 |
|  | am No 62, 2014 |
| Heading to s. 74  | am. No. 152, 1997 |
|  | rs. No. 8, 2005 |
| s. 74  | am. No. 152, 1997 |
|  | rs. No. 8, 2005 |
|  | am. No. 30, 2006; No 62, 2014; No 36, 2018 |
| s 75  | am No 152, 1997 |
|  | rs No 8, 2005 |
|  | am No 30, 2006; No 36, 2018 |
| **Division 2** |  |
| s 76  | am No 120, 1998; No 146, 2006; No 46, 2011; No 36, 2018 |
| ss. 77, 78  | am. No. 152, 1997; No. 8, 2005; No. 46, 2011 |
| s 79  | am No 151, 1992; No 120, 1998 |
|  | rep No 36, 2018 |
| **Division 3** |  |
| Division 3 heading  | ad. No. 146, 2006 |
|  | rs No 36, 2018 |
| s. 79A  | ad. No. 120, 1998 |
|  | rs. No. 146, 2006 |
|  | am. No. 82, 2007 |
| s. 79B  | ad. No. 146, 2006 |
|  | am. No. 146, 2006; No. 82, 2007; No 60, 2015 |
| s. 79C  | ad. No. 146, 2006 |
| **Part VII** |  |
| Part VII  | rs. No. 146, 2006 |
| **Division 1** |  |
| s 79D  | ad. No. 146, 2006 |
|  | rs No 60, 2015 |
| s 79E  | ad. No. 146, 2006 |
|  | am No 60, 2015 |
| **Division 2** |  |
| s 80  | rs No 146, 2006 |
|  | am No 146, 2006; No 82, 2007; No 65, 2010; No 36, 2018 |
| s. 80A  | ad. No. 65, 2010 |
|  | am No 14, 2014 |
| **Division 3** |  |
| s. 81  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 65, 2010 |
| s 82  | rs No 146, 2006 |
|  | am No 82, 2007 |
| s 83  | rs No 146, 2006 |
|  | am No 82, 2007; No 60, 2015 |
| **Division 4** |  |
| Heading to Div. 4 of Part VII  | rs. No. 82, 2007 |
| s. 84  | rs. No. 146, 2006 |
|  | am. No. 65, 2010 |
| s. 84A  | ad. No. 151, 1992 |
|  | am. No. 75, 2001 |
|  | rep. No. 146, 2006 |
| s 85  | am No 146, 2006; No 82, 2007; No 65, 2010; No 36, 2018 |
| s. 85A  | ad. No. 65, 2010 |
| Heading to s. 86  | am. No. 65, 2010 |
| s. 86  | rs. No. 146, 2006 |
|  | am. No. 82, 2007 |
| s. 86A  | ad. No. 65, 2010 |
| **Division 5** |  |
| s. 87  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 65, 2010; No 60, 2015 |
| **Division 6** |  |
| Div. 6 of Part VII  | ad. No. 65, 2010 |
| s. 87AA  | ad. No. 65, 2010 |
|  | am No 60, 2015 |
| **Part VIIA** |  |
| Part VIIA heading  | rs No 60, 2015 |
| Part VIIA  | ad. No. 146, 2006 |
| **Division 1** |  |
| s. 87A  | ad. No. 146, 2006 |
|  | rs No 60, 2015 |
| s. 88  | rs. No. 146, 2006 |
|  | am. No. 154, 2012 |
|  | rep No 60, 2015 |
| **Division 2** |  |
| Division 2 heading  | rs No 60, 2015 |
| Subdivision A heading  | rep No 60, 2015 |
| s. 89  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 65, 2010; No 60, 2015 |
| Subdivision B heading  | rep No 60, 2015 |
| s. 90  | rep. No. 163, 1989 |
|  | ad. No. 146, 2006 |
|  | am. No. 82, 2007; No. 65, 2010 |
|  | rs No 60, 2015 |
| s. 91  | am. No. 163, 1989 |
|  | rs. No. 146, 2006 |
|  | am. No. 38, 2010 |
|  | rs No 60, 2015 |
| s 92  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010; No 60, 2015 |
| s 93  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010 |
|  | rs No 60, 2015 |
| Subdivision C  | rep No 60, 2015 |
| s. 94  | rs. No. 146, 2006 |
|  | am. Nos. 5 and 32, 2011; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 95  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010; No. 32, 2011; No. 154, 2012; No 14, 2014 |
|  | rep No 60, 2015 |
| **Division 3** |  |
| Division 3  | rs No 60, 2015 |
| s 95A  | ad No 60, 2015 |
| s 95B  | ad No 60, 2015 |
| s 95C  | ad No 60, 2015 |
| s 95D  | ad No 60, 2015 |
| s 95E  | ad No 60, 2015 |
| s 95F  | ad No 60, 2015 |
| s 95G  | ad No 60, 2015 |
| s 95H  | ad No 60, 2015 |
| s 95J  | ad No 60, 2015 |
| s 95K  | ad No 60, 2015 |
| s 95L  | ad No 60, 2015 |
| s 95M  | ad No 60, 2015 |
| s 95N  | ad No 60, 2015 |
| s 95P  | ad No 60, 2015 |
| s 95Q  | ad No 60, 2015 |
| s. 96  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| **Division 4** |  |
| Division 4  | rs No 60, 2015 |
| s 96A  | ad No 60, 2015 |
| s 96B  | ad No 60, 2015 |
|  | rs No 132, 2015 |
| s. 97  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| **Division 5** |  |
| Division 5  | rs No 60, 2015 |
| s 97A  | ad No 60, 2015 |
| s 97B  | ad No 60, 2015 |
| s 97C  | ad No 60, 2015 |
| s 97D  | ad No 60, 2015 |
| s 97E  | ad No 60, 2015 |
| s. 98  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| **Division 6** |  |
| Division 6  | rs No 60, 2015 |
| s 98A  | ad No 60, 2015 |
| s 98B  | ad No 60, 2015 |
| s 98C  | ad No 60, 2015 |
| s 98D  | ad No 60, 2015 |
| Subdivision D  | rep No 60, 2015 |
| s. 99  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010 |
|  | rep No 60, 2015 |
| Subdivision E  | rep No 60, 2015 |
| s. 99A  | ad. No. 146, 2006 |
|  | rep No 60, 2015 |
| s. 100  | rs. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 100A  | ad. No. 82, 2007 |
|  | am. No. 154, 2012 |
|  | rep No 60, 2015 |
| s 101  | rs. No. 146, 2006 |
|  | am. No. 146, 2006; No. 38, 2010 |
|  | rep No 60, 2015 |
| s 102  | rs. No. 146, 2006 |
|  | am. No. 146, 2006; No. 38, 2010 |
|  | rep No 60, 2015 |
| Division 3A  | rep No 60, 2015 |
| Division 3A heading  | rs. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103  | rs. No. 146, 2006 |
|  | am. No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103A  | ad. No. 146, 2006 |
|  | am. No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103B  | ad. No. 146, 2006 |
|  | rep No 60, 2015 |
| s. 103C  | ad. No. 146, 2006 |
|  | am. No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| s 103D  | ad. No. 146, 2006 |
|  | am. No. 38, 2010 |
|  | rep No 60, 2015 |
| s 103E  | ad. No. 146, 2006 |
|  | am. No. 38, 2010 |
|  | rep No 60, 2015 |
| s. 103F  | ad. No. 146, 2006 |
|  | am. No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103G  | ad. No. 146, 2006 |
|  | rep No 60, 2015 |
| s. 103H  | ad. No. 146, 2006 |
|  | am. No. 146, 2006 |
|  | rep No 60, 2015 |
| s. 103J  | ad. No. 146, 2006 |
|  | am. No. 38, 2010 |
|  | rep No 60, 2015 |
| s. 103K  | ad. No. 146, 2006 |
|  | am. No. 82, 2007; No. 38, 2010 |
|  | rep No 60, 2015 |
| s. 103L  | ad. No. 146, 2006 |
|  | am. No. 38, 2010 |
|  | rep No 60, 2015 |
| **Subdivision E** |  |
| s. 103M  | ad. No. 146, 2006 |
|  | am. No. 38, 2010 |
|  | rep No 60, 2015 |
| s. 103N  | ad. No. 146, 2006 |
|  | am. No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103P  | ad. No. 146, 2006 |
|  | am. No. 38, 2010 |
|  | rep No 60, 2015 |
| s. 103Q  | ad. No. 146, 2006 |
|  | am. No. 38, 2010 |
|  | rep. No. 154, 2012 |
| s. 103R  | ad. No. 146, 2006 |
|  | am. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103S  | ad. No. 146, 2006 |
|  | am. No. 65, 2010 |
|  | rep No 60, 2015 |
| s 103T  | ad. No. 146, 2006 |
|  | rep No 60, 2015 |
| s 103U  | ad. No. 146, 2006 |
|  | rep No 60, 2015 |
| s. 103V  | ad. No. 146, 2006 |
|  | am. No. 65, 2010 |
|  | rep No 60, 2015 |
| s. 103VA  | ad. No. 146, 2006 |
|  | am. No. 65, 2010 |
|  | rep No 60, 2015 |
| s. 103W  | ad. No. 146, 2006 |
|  | am. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103X  | ad. No. 146, 2006 |
|  | am. No. 146, 2006; No. 82, 2007; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103Y  | ad. No. 146, 2006 |
|  | rep No 60, 2015 |
| s. 103Z  | ad. No. 146, 2006 |
|  | rep No 60, 2015 |
| s. 103ZA  | ad. No. 146, 2006 |
|  | am. No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103ZAA  | ad. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103ZAB  | ad. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 103ZAC  | ad. No. 154, 2012 |
|  | rep No 60, 2015 |
| **Part VIII** |  |
| Heading to Part VIII  | rs. No. 146, 2006 |
| **Division 1** |  |
| s 103ZB  | ad. No. 146, 2006 |
|  | am. No. 82, 2007; No. 154, 2012 |
|  | rs No 60, 2015 |
|  | am No 67, 2016 |
| **Division 2** |  |
| Heading to Div. 2 of Part VIII  | ad. No. 146, 2006 |
| s 103ZC  | ad No 146, 2006 |
|  | am No 13, 2013 |
|  | rs No 13, 2021 |
| s 104  | am No 124, 1989; No 194, 1999; No 13, 2013; No 13, 2021 |
| s 105  | am No 124, 1989; No 194, 1999; No 13, 2013; No 13, 2021 |
| s 106  | am No 124, 1989; No 194, 1999 |
|  | rs No 13, 2021 |
| s 107  | am No 124, 1989; No 194, 1999; No 143, 2000; No 22, 2006; No 13, 2013 |
|  | rs No 13, 2021 |
| s 107A  | ad No 194, 1999 |
|  | am No 22, 2006; No 23, 2006; No 13, 2013; No 24, 2016 |
|  | rep No 13, 2021 |
| s 108  | am No 194, 1999; No 22, 2006; No 13, 2013 |
|  | rep No 13, 2021 |
| s 109  | rep No 13, 2021 |
| s 110  | am No 124, 1989; No 194, 1999; No 22, 2006 |
|  | rep No 13, 2021 |
| **Division 3** |  |
| Division 3  | rep No 60, 2015 |
| s. 110A  | ad. No. 146, 2006 |
|  | am. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 110B  | ad. No. 146, 2006 |
|  | rs. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 110C  | ad. No. 146, 2006 |
|  | rep No 60, 2015 |
| s. 110D  | ad. No. 146, 2006 |
|  | am. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 110E  | ad. No. 146, 2006 |
|  | am. No. 82, 2007; No. 13, 2013 |
|  | rep No 60, 2015 |
| s. 110F  | ad. No. 146, 2006 |
|  | am. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 110G  | ad. No. 146, 2006 |
|  | am. No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 110H  | ad. No. 146, 2006 |
|  | am. No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| s. 110J  | ad. No. 146, 2006 |
|  | am. No. 82, 2007; No. 13, 2013 |
|  | rep No 60, 2015 |
| **Subdivision D** |  |
| s. 110K  | ad. No. 146, 2006 |
|  | rs. No. 82, 2007 |
|  | am. No. 38, 2010; No. 154, 2012 |
|  | rep No 60, 2015 |
| **Part VIIIA** |  |
| Part VIIIA  | ad. No. 146, 2006 |
| **Division 1A** |  |
| s. 110N  | ad. No. 146, 2006 |
|  | am. No. 65, 2010 |
|  | rs No 60, 2015 |
| **Division 1** |  |
| **Subdivision A** |  |
| s 110P  | ad. No. 146, 2006 |
|  | am No 60, 2015 |
| s 110Q  | ad. No. 146, 2006 |
|  | am No 60, 2015 |
| **Subdivision B** |  |
| ss. 110R–110T  | ad. No. 146, 2006 |
| Heading to s. 110U  | am. No. 65, 2010 |
| s. 110U  | ad. No. 146, 2006 |
|  | am. No. 65, 2010 |
| **Division 2** |  |
| s. 110V  | ad. No. 146, 2006 |
|  | am No 60, 2015 |
| **Division 3** |  |
| s 110W  | ad No 146, 2006 |
|  | am No 82, 2007; No 60, 2015; No 13, 2021 |
| **Division 4** |  |
| s. 110X  | ad. No. 146, 2006 |
|  | am. No. 82, 2007; No 60, 2015 |
| Division 5  | ad. No. 65, 2010 |
|  | rep No 60, 2015 |
| s 110XA  | ad. No. 65, 2010 |
|  | rep No 60, 2015 |
| s 110XB  | ad. No. 65, 2010 |
|  | rep No 60, 2015 |
| s 110XC  | ad. No. 65, 2010 |
|  | rep No 60, 2015 |
| s 110XD  | ad. No. 65, 2010 |
|  | rep No 60, 2015 |
| s 110XE  | ad. No. 65, 2010 |
|  | rep No 60, 2015 |
| s 110XF  | ad. No. 65, 2010 |
|  | rep No 60, 2015 |
| **Division 6** |  |
| Div. 6 of Part VIIIA  | ad. No. 65, 2010 |
| s. 110Y  | ad. No. 65, 2010 |
|  | am No 14, 2014; No 60, 2015 |
| s. 110Z  | ad. No. 65, 2010 |
|  | am No 60, 2015 |
| **Part VIIIB** |  |
| Part VIIIB  | ad. No. 146, 2006 |
| s 111A  | ad No 146, 2006 |
|  | am No 82, 2007 |
|  | rs No 60, 2015 |
|  | am No 36, 2018 |
| s. 111B  | ad. No. 146, 2006 |
| s. 111C  | ad. No. 146, 2006 |
|  | am. No. 82, 2007; No 60, 2015 |
| s. 111CA  | ad. No. 82, 2007 |
| ss. 111D, 111E  | ad. No. 146, 2006 |
| s 111F  | ad No 146, 2006 |
|  | rs No 82, 2007 |
|  | am No 36, 2018 |
| s 111G  | ad No 146, 2006 |
|  | am No 36, 2018 |
| s 111H  | ad No 82, 2007 |
| **Part IX** |  |
| s. 111  | am. No. 39, 1995; No. 120, 1998; No. 137, 2001; No. 82, 2007; No 4, 2016; No 61, 2016 |
| s. 112  | am. No. 132, 1988; No. 115, 2008 |
| s 113  | am No 124, 1989; No 138, 1990; No 151, 1992; No 75, 2001; No 146, 2006; No 36, 2018 |
| s 113A  | ad No 146, 2006 |
|  | am No 82, 2007; No 36, 2018 |
| s 114  | rs No 151, 1992 |
| s 115  | am No 36, 2018 |
| s 116  | am No 151, 1992; No 75, 2001; No 146, 2006; No 60, 2015; No 36, 2018 |
| ss. 117, 118  | am. No. 75, 2001 |
| s 119  | am No 4, 2016; No 61, 2016 |
| s 120  | am No 137, 2001; No 146, 2006; No 82, 2007; No 4, 2016; No 61, 2016; No 36, 2018 |
| s. 121  | am. No. 124, 1989; No. 137, 2001; No. 88, 2011; No 4, 2016; No 61, 2016 |
| ss. 121A–121C  | ad. No. 82, 2007 |
| s. 123  | rep. No. 75, 2001 |
| s. 124A  | ad. No. 49, 2000 |
|  | am. No. 82, 2007 |
| s 125  | am No 61, 2016 |