



# **A New Tax System (Family Assistance) (Child Care Benefit — Children in respect of whom no-one is eligible) Determination 2006**

## *A New Tax System (Family Assistance) Act 1999*

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I, MALCOLM THOMAS BROUGH, Minister for Families, Community Services and Indigenous Affairs, make this Determination under subsection 49 (3) of the *A New Tax System (Family Assistance) Act 1999*.

Dated 26 June 2006

MAL BROUGH

Minister for Families, Community Services and Indigenous Affairs

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### **1 Name of Determination**

This Determination is the *A New Tax System (Family Assistance) (Child Care Benefit — Children in respect of whom no-one is eligible) Determination 2006*.

### **2 Commencement**

This Determination commences on 3 July 2006.

### **3 Definitions**

In this Determination:

*Act* means the *A New Tax System (Family Assistance) Act 1999*.

## Section 4

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**carer** means:

- (a) a person who is employed or contracted by an approved family day care service to provide family day care; or
- (b) a person who is employed or contracted by an approved in-home care service to provide in-home care.

*Note 1* **Approved family day care service** and **approved in-home care service** are defined in subsection 3 (1) of the *A New Tax System (Family Assistance) (Administration) Act 1999*. Under subsection 3 (2) of the Act, expressions used in the Act that are defined in the *A New Tax System (Family Assistance) (Administration) Act 1999* have the same meaning as in that Act.

*Note 2* **FTB child** is defined in subsection 3 (1) of the Act.

### **4 FTB children of carers**

- (1) For subsection 49 (3) of the Act, children included in the class of children to whom subsection (2) applies are children in respect of whom no-one is eligible for child care benefit under Division 4 of Part 3 of the Act.
- (2) This subsection applies to a child in respect of a session of care provided to the child if:
  - (a) the session of care is provided by a carer; and
  - (b) the child is an FTB child of the carer or of the partner of the carer.