



# **A New Tax System (Family Assistance) (Administration) (Child Care Benefit — Record Keeping) Rules 2006**

**as amended**

made under subsection 219F (3) of the

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

This compilation was prepared on 21 November 2008 taking into account amendments up to *A New Tax System (Family Assistance) (Administration) (Child Care Benefit — Record Keeping) Amendment Rules 2008 (No. 1)* (F2008L00955).

Prepared by the Department of Education, Employment and Workplace Relations.

**1 Name of Rules**

These Rules are the *A New Tax System (Family Assistance) (Administration) (Child Care Benefit — Record Keeping) Rules 2006*

**2 Commencement**

These Rules commence on 1 July 2006.

**3 Revocation**

The *Child Care Benefit (Record Keeping) Rules 2000* are revoked.

**4 Interpretation**

- (1) In these Rules:

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

*approval rules* means the *Child Care Benefit (Eligibility of Child Care Services for Approval and Continued Approval) Determination 2000*.

- (2) An expression used in these Rules that is also used in the Act or the Family Assistance Act has the same meaning in these Rules as it has in the Act or the Family Assistance Act.

**5 References to revoked Rules**

- (1) A reference in an instrument to the *Child Care Benefit (Record Keeping) Rules 2000* is taken, after commencement of these Rules, to include a reference to these Rules.

- (2) A reference in an instrument to a provision of the *Child Care Benefit (Record Keeping) Rules 2000* (the **revoked provision**) is taken, after commencement of these Rules, to include a reference to a provision of these Rules that corresponds to the revoked provision.

- (3) In this section:

**instrument** includes a contract, deed, undertaking and a funding or other agreement, but does not include a legislative instrument within the meaning of the *Legislative Instruments Act 2003*.

*Note* For references in a legislative instrument, see section 10 of the *Acts Interpretation Act 1901* and paragraph 13 (1) (a) of the *Legislative Instruments Act 2003*.

## **6 Records to be kept by approved child care services**

An approved child care service must keep the following kinds of records:

- (a) if applicable, the licence to operate a child care service issued by the State or Territory in which the service operates;
- (b) records of attendance for each child to whom care is provided (whether or not any person is currently eligible or conditionally eligible for child care benefit in respect of the child), including records of any absences from care;
- (ba) any statements or other documents prepared or obtained by the service in relation to an absence mentioned in subsection 10 (3) of the Family Assistance Act;
- (c) copies of any certificates given by the child care service under the family assistance law;
- (d) copies of reports given by the child care service to the Secretary under section 219N of the Act;
- (e) any notice of determination, or notice of variation of determination, given to the service by the Secretary under the family assistance law for the purposes of child care benefit;
- (ea) any written nominations of the kind mentioned in subsection 7 (1) of the *A New Tax System (Family Assistance) (Child Care Benefit — Eligible Hours of Care) Determination 2006*;
- (f) copies of receipts issued to people who have paid child care fees;
- (g) enrolment forms;
- (h) copies of notices of enrolment given to the Secretary by the child care service under section 219A or 219AA of the Act;
- (i) insurance policies and any other documentation relating to insurance;
- (j) accounting records, including cash books and journals;
- (k) copies of any agreements made in accordance with section 24 of the approval rules (family day care services and in-home care services: in-home care agreement).

## **7 Additional records to be kept by approved family day care services**

An approved family day care service must keep current records of:

- (a) the full name, residential address and contact telephone number of each carer employed or contracted by the approved family day care service; and
- (b) if child care is provided by a carer at a place other than the carer's residence — the address and telephone number of the premises where that care is provided.

Note 1

## Notes to the *A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Rules 2006*

### Note 1

The *A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Rules 2006* in force under section 219F (3) of the *A New Tax System (Family Assistance) (Administration) Act 1999* as shown in this compilation is amended as indicated in the Tables below.

### Table of Instruments

Title	FRLI registration number	Date of notification in Gazette or FRLI registration	Date of commencement	Application, saving or transitional provisions
<i>A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Rules 2006</i>	F2006L02036	29 June 2006	1 July 2006	
<i>A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Amendment Rules 2008 (No. 1)</i>	F2008L00955	25 March 2008	26 March 2008	s. 4 (see note 2 below)

### Table of Amendments

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

Provision affected	How affected
S. 4 (1)	am. 2008 F2008L00955
S. 6 (b)	rs. 2008 F2008L00955
S. 6 (ba)	ad. 2008 F2008L00955
S. 6 (ea)	ad. 2008 F2008L00955
S. 6 (h)	rs. 2008 F2008L00955

## Note 2

Section 4 of the *A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Amendment Rules 2008 (No. 1)* provided:

### 4 Application

- (1) The amendments made by these Rules apply to an approved child care service as follows:
  - (a) if the application day for the service is before the commencement of these Rules — on and after the first day of the first week falling wholly after that commencement;
  - (b) in any other case — on and after the first day of the first week falling wholly after the application day for the service.
- (2) In this rule:

*application day* has the meaning given by subitem 91 (1) of Schedule 1 to the *Family Assistance Legislation Amendment (Child Care Management System and Other Measures) Act 2007*.