



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

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

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I, DR JEFF HARMER, Secretary to the Department of Families, Community Services and Indigenous Affairs, make these Rules under subsection 219F (3) of the *A New Tax System (Family Assistance) (Administration) Act 1999*.

Dated 27 June 2006

JEFF HARMER

Secretary to the Department of Families, Community Services and Indigenous Affairs

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## **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*.

*permitted absence day* has the same meaning as in subsection 10 (3) of the Family Assistance Act.

*permitted absence rules* means the *Child Care Benefit (Absence From Care – Permitted Circumstances) Determination 2000*.

*permitted circumstances* means circumstances specified in the permitted absence rules or in subparagraphs 10 (2) (b) (i) to (iii) of the Family Assistance Act.

- (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 in relation to each child for 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 which, in the opinion of the service, occurred in permitted circumstances or on a permitted absence day;
- (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;
- (f) copies of receipts issued to people who have paid child care fees;
- (g) enrolment forms;
- (h) any statements or other documents prepared or obtained by the service for the purposes of the permitted absence rules;
- (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.