



A New Tax System (Family Assistance) (Administration) (Child care benefit — amount of enrolment advance) Determination 2007

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

I, JEFF HARMER, Secretary of the Department of Families, Community Services and Indigenous Affairs, make this Determination under section 219RB of the *A New Tax System (Family Assistance) (Administration) Act 1999*.

Dated 17 October 2007

JEFF HARMER

Secretary

Department of Families, Community Services and Indigenous Affairs

1 Name of Determination

This Determination is the *A New Tax System (Family Assistance) (Administration) (Child care benefit — amount of enrolment advance) Determination 2007*.

2 Commencement

This Determination commences on the day after it is registered.

Note This Determination is made under section 219RB of the *A New Tax System (Family Assistance) (Administration) Act 1999*. Section 219RB and this Determination apply to an enrolment of a child for care by an approved child care service that occurs on or after the application day for the service — see items 91 and 93 of Schedule 1 to the *Family Assistance Legislation Amendment (Child Care Management System and Other Measures) Act 2007*.

3 Definitions

In this Determination:

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

CPI number means the All Groups Consumer Price Index number (being the weighted average of the 8 Australian capital cities) published by the Australian Statistician.

Note **Approved child care service** and **approved outside school hours care service** are defined in subsection 3 (1) of the Act. **School holiday session** and **session of care** are defined in the *A New Tax System (Family Assistance) Act 1999* and have the same meaning in this Determination as in that Act — see subsection 3 (2) of the Act and paragraph 13 (1) (b) of the *Legislative Instruments Act 2003*.

4 Amount of enrolment advance

- (1) For subsection 219RB (1) of the Act, the amount of the enrolment advance is:
 - (a) for the financial year beginning on 1 July 2007:
 - (i) if the enrolment is for a session of care (other than a school holiday session) provided by an approved outside school hours care service — \$34; or
 - (ii) for any other enrolment — \$125; and
 - (b) for a later financial year — the amount worked out in accordance with the formula:

$$\frac{\text{previous amount} \times \text{reference CPI number}}{\text{base CPI number}}$$

where:

previous amount, for a financial year and a class of enrolment mentioned in paragraph (a), is the amount of the enrolment advance for the previous financial year for the class of enrolment.

reference CPI number, for a financial year, is the CPI number for the December quarter for the previous financial year.

base CPI number, for a financial year, is the highest CPI number for a December quarter occurring:

- (a) after the December quarter for 1998; and
 - (b) before the December quarter for the previous financial year.
- (2) If, apart from this subsection, the amount of an enrolment advance worked out under paragraph (1) (b) would include part of a cent:
- (a) if the part is 0.5 cent, the amount is to be rounded up to the nearest whole cent; and
 - (b) in any other case, the amount is to be rounded to the nearest whole cent.
- (3) Subject to subsection (4), if at any time, whether before or after the commencement of this Determination, the Australian Statistician publishes for a particular December quarter a CPI number 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 this section.
- (4) If, at any time, whether before or after the commencement of this Determination, the Australian Statistician changes the reference base for the Consumer Price Index, then, for the application of this Determination after the change is made, only the numbers published for the new reference base are to be considered.