



# **A New Tax System (Family Assistance) (Administration) (Child Care Benefit — Statements) Rules 2009 (No. 1)**

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

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I, LISA MARIAN PAUL, Secretary of the Department of Education, Employment and Workplace Relations, make these Rules under subsections 4 (1) and 219E (6) of the *A New Tax System (Family Assistance) (Administration) Act 1999*.

Dated 2 March 2009

Lisa Marian Paul  
Secretary  
Department of Education, Employment and Workplace Relations

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### **1 Name of Rules**

These Rules are the *A New Tax System (Family Assistance) (Administration) (Child Care Benefit — Statements) Rules 2009 (No. 1)*

### **2 Commencement**

These Rules commence on the day after they are registered.

### **3 Revocation**

The *A New Tax System (Family Assistance) (Administration) (Child care benefit — receipts) Rules 2008* are revoked.

### **4 Saving of revoked Rules**

- (1) The *Child Care Benefit (Receipts) Rules 2000* continue to apply to a session of care provided by an approved child care service to a child that occurred:
  - (a) during a week beginning before or on the application day for the service; and
  - (b) before the first statement period (as described in paragraph 219E (4) (a) of the Act) in relation to the service.
- (2) The *A New Tax System (Family Assistance) (Administration) (Child care benefit — receipts) Rules 2008* continue to apply to a session of care provided by an approved child care service to a child before the first statement period (as described in paragraph 219E (4) (a) of the Act) in relation to the service.

*Note* Section 6 of the *A New Tax System (Family Assistance) (Administration) (Child care benefit — receipts) Rules 2008* provides for the application of those Rules.

## 5 References to revoked Rules

- (1) A reference in an instrument to the *Child Care Benefit (Receipts) Rules 2000* or the *A New Tax System (Family Assistance) (Administration) (Child care benefit – receipts) Rules 2008* is taken, after the 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 (Receipts) Rules 2000* or a provision of the *A New Tax System (Family Assistance) (Administration) (Child care benefit – receipts) Rules 2008* (the **revoked provision**) is taken, after the 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 or 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 Application

These Rules apply to a session or sessions of care provided by an approved child care service to a child during a statement period (as described in subsection 219E (4) of the Act) in relation to the service.

## 7 Definitions

In these Rules:

**ABN** has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1999*.

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

**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*.

**Department** means the Commonwealth Department responsible for administering child care benefit under the family assistance law.

*Note* **Approved child care service** and **Family Assistance Act** are defined in subsection 3 (1) of the Act. **Session of care** and **week** are defined in the Family Assistance Act and have the same meaning in these Rules as in that Act — see subsection 3 (2) of the Act and paragraph 13 (1) (b) of the *Legislative Instruments Act 2003*.

## 8 How statement should be given

- (1) A statement must be given in writing.

## Section 9

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- (2) An individual who gives a statement on behalf of an approved child care service must sign the statement.
- (3) For subsection 4 (1) of the Act, a statement may be given by means of an electronic communication if:
  - (a) the person to whom the statement is to be given consents to the statement being given by way of electronic communication; and
  - (b) if subsection (2) applies to the statement — the individual's signature complies with subsection 10 (1) of the *Electronic Transactions Act 1999*.
- (4) In this section:

*electronic communication* has the meaning given in subsection 5 (1) of the *Electronic Transactions Act 1999*.

## 9 Persons to whom statements should be given

- (1) For subsection 219E (1), an approved child care service must give a statement:
  - (a) to the person who is conditionally eligible for child care benefit by fee reduction; and
  - (b) if some other person has requested the statement and the approved child care service is satisfied that the person has an interest in the payment of fees for the child or children to whom the statement relates — that person.

*Note* For the purposes of paragraph 9 (1) (a), more than one person could be conditionally eligible for child care benefit by fee reduction in relation to a particular child. Where more than one person is conditionally eligible, the statement for each person should only relate to the sessions of care for which that person is conditionally eligible for child care benefit.

- (2) However, subsection (1) does not apply if the statement is for a session of care, or for a statement period that includes a session of care, to which 1 of the following applies:
  - (a) a certificate given by the service under subsection 76 (1) of the Family Assistance Act for a reason set out in subparagraph 76 (1) (b) (i) of that Act;
  - (b) a determination made by the Secretary under subsection 81 (3) of the Family Assistance Act.

## 10 Additional information to be provided in statement

- (1) For paragraph 219E (5) (d) of the Act, an approved child care service must provide the following information in a statement given under subsection 219E (1) of the Act for a session of care provided to a child by the service during a statement period:
  - (a) the name of the service;
  - (b) the service's ABN (if any);

- (c) the unique identifier assigned to the service by the Department for the purpose of the child care management system operated by the Department;
  - (d) the name of the person to whom the statement is given;
  - (e) the name of the child to whom the session of care was provided;
  - (f) the unique identifier assigned by the Department to the enrolment of the child for care by the service for the purpose of the child care management system operated by the Department;
  - (g) subject to subsection (2), the number of hours in the session of care;
  - (h) the weekly total of the number of hours in the session of care for which fees were reduced;
  - (i) for the statement period — the sum of:
    - (i) the number of days on which the service is taken to have provided a session of care to the child under subsection 10 (2) of the Family Assistance Act; and
    - (ii) the number of days on which the service is taken to have provided a session of care to the child under subsection 10 (3) of the Family Assistance Act;
  - (j) the date of issue of the statement.
- (2) If the statement is for 2 or more sessions of care, the service must provide in the statement the total number of hours of care provided to the child, listed as daily and weekly totals for the statement period.
- (3) If the statement is for sessions of care provided to 2 or more children, the service must provide in the statement the information in paragraphs (1) (e) to (j) for each child.