



# Family Tax Benefit (Entitlement Exclusion – Newborn Upfront Payment and Newborn Supplement) Determination 2014 (No. 1)

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

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I, KEVIN ANDREWS, Minister for Social Services, make this Determination under subclause 35A(12) of Schedule 1 to the *A New Tax System (Family Assistance) Act 1999*.

Dated: 24 February 2014

KEVIN ANDREWS  
Minister for Social Services

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## **1 Name of Determination**

This Determination is the *Family Tax Benefit (Entitlement Exclusion – Newborn Upfront Payment and Newborn Supplement) Determination 2014 (No. 1)*

## **2 Commencement**

This Determination commences on 1 March 2014.

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### 3 Definitions

In this Determination:

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

***NBS period***, in relation to an individual and an FTB child of the individual, means the day or days in which subclause 35A(2), (5) or (7) of Schedule 1 to the Act applies.

***NBUP***, in relation to an individual and an FTB child of the individual, means an amount of family tax benefit under section 58AA of the Act.

***parental leave pay*** has the same meaning as in the *Paid Parental Leave Act 2010*.

***PPL period*** has the same meaning as in the *Paid Parental Leave Act 2010*.

### 4 Entitlement exclusion rules – Newborn supplement

The circumstances prescribed for the purposes of subclause 35A(11) of Schedule 1 to the Act are those set out in column 2 in relation to the days specified in column 3 of the table in Schedule 1 to this Determination.

### 5 Entitlement exclusion rules – Newborn upfront payment

The circumstances prescribed for the purposes of subsection 58AA(3) of the Act are those set out in column 2 of the table in Schedule 2 to this Determination.

## Schedule 1 - Entitlement exclusion rules for newborn supplement table

Column 1	Column 2	Column 3
Item	Circumstance in relation to an individual and an FTB child of the individual	An amount of newborn supplement is not to be added for the following days in relation to an individual and an FTB child of the individual
1	<p>(a) Parental leave pay is payable to a person (the second person) other than the individual for the same FTB child; and</p> <p>(b) the individual and the second person are members of the same couple for:</p> <p>(i) if the second person's PPL period is 13 weeks or more—less than 13 weeks of the second person's PPL period; or</p> <p>(ii) if the second person's PPL period is less than 13 weeks—part of the second person's PPL period; and</p> <p>(c) the individual and the second person are members of the same couple on each day in the individual's NBS period.</p>	The days in the individual's NBS period.
2	<p>(a) Parental leave pay is payable to a person (the second person) other than the individual for the same FTB child; and</p> <p>(b) the individual and the second person are members of the same couple for:</p> <p>(i) if the second person's PPL period is 13 weeks or more—less than 13 weeks of the second person's PPL period; or</p> <p>(ii) if the second person's PPL period is less than 13 weeks—part of the second person's PPL period; and</p> <p>(c) the individual and the second person are members of the same couple for part of the individual's NBS period.</p>	<p>(a) The days in the individual's NBS period on which the individual and the second person are members of the same couple; and</p> <p>(b) the days (if any) in the individual's NBS period on which the individual and the second person are not members of the same couple and occur after the end of the period that:</p> <p>(i) starts on the first day in the individual's NBS period; and</p> <p>(ii) has the number of days equal to the difference between:</p> <p>(A) 91; and</p> <p>(B) the number of days on which the individual and the second person are members of the same couple during the second person's PPL period.</p>

3	<ul style="list-style-type: none"> <li>(a) Parental leave pay is payable to a person (the second person) other than the individual for the same FTB child; and</li> <li>(b) the individual and the second person are members of the same couple for: <ul style="list-style-type: none"> <li>(i) if the second person's PPL period is 13 weeks or more—less than 13 weeks of the second person's PPL period; or</li> <li>(ii) if the second person's PPL period is less than 13 weeks—part of the second person's PPL period; and</li> </ul> </li> <li>(c) the individual and the second person are not members of the same couple on any day in the individual's NBS period.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the individual and the second person are members of the same couple during the second person's PPL period.</li> </ul> </li> </ul>
4	<ul style="list-style-type: none"> <li>(a) Parental leave pay is payable to a person (the second person) other than the individual for the same FTB child; and</li> <li>(b) the individual and the second person are not members of the same couple on any day in the second person's PPL period; and</li> <li>(c) the individual and the second person are members of the same couple on each day in the individual's NBS period; and</li> <li>(d) the second person's PPL period ends before the individual's NBS period.</li> </ul>	<p>The days in the individual's NBS period.</p>
5	<ul style="list-style-type: none"> <li>(a) Parental leave pay is payable to a person (the second person) other than the individual for the same FTB child; and</li> <li>(b) the individual and the second person are not members of the same couple on any day in the second person's PPL period; and</li> <li>(c) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(d) the second person's PPL period ends: <ul style="list-style-type: none"> <li>(i) if the individual and the second person are members of the same couple on the first day of the individual's NBS period—before the individual's NBS period; or</li> <li>(ii) if the individual and the second person are not members of the same couple on the first day of the individual's NBS period—before the day that the individual and the second person become members of the same couple.</li> </ul> </li> </ul>	<p>The days in the individual's NBS period on which the individual and the second person are members of the same couple.</p>

6	<ul style="list-style-type: none"> <li>(a) Parental leave pay is payable to a person (the third person) other than the individual for the same FTB child; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's PPL period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for: <ul style="list-style-type: none"> <li>(i) if the third person's PPL period is 13 weeks or more—at least 13 weeks of the third person's PPL period; or</li> <li>(ii) if the third person's PPL period is less than 13 weeks—the whole of the third person's PPL period; and</li> </ul> </li> <li>(d) the individual and the second person are members of the same couple on each day of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's PPL period that the third person and the second person are members of the same couple.</li> </ul>	The days in the individual's NBS period.
7	<ul style="list-style-type: none"> <li>(a) Parental leave pay is payable to a person (the third person) other than the individual for the same FTB child; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's PPL period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for: <ul style="list-style-type: none"> <li>(i) if the third person's PPL period is 13 weeks or more—at least 13 weeks of the third person's PPL period; or</li> <li>(ii) if the third person's PPL period is less than 13 weeks—the whole of the third person's PPL period; and</li> </ul> </li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's PPL period that the third person and the second person are members of the same couple.</li> </ul>	The days in the individual's NBS period on which the individual and the second person are members of the same couple.

8	<ul style="list-style-type: none"> <li>(a) Parental leave pay is payable to a person (the third person) other than the individual for the same FTB child; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's PPL period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for: <ul style="list-style-type: none"> <li>(i) if the third person's PPL period is 13 weeks or more—less than 13 weeks of the third person's PPL period; or</li> <li>(ii) if the third person's PPL period is less than 13 weeks—part of the third person's PPL period; and</li> </ul> </li> <li>(d) the individual and the second person are members of the same couple on each day of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's PPL period that the third person and the second person are members of the same couple.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the second person and the third person are members of the same couple during the third person's PPL period.</li> </ul> </li> </ul>
9	<ul style="list-style-type: none"> <li>(a) Parental leave pay is payable to a person (the third person) other than the individual for the same FTB child; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's PPL period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for: <ul style="list-style-type: none"> <li>(i) if the third person's PPL period is 13 weeks or more—less than 13 weeks of the third person's PPL period; or</li> <li>(ii) if the third person's PPL period is less than 13 weeks—part of the third person's PPL period; and</li> </ul> </li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's PPL period that the third person and the second person are members of the same couple.</li> </ul>	<p>The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the second person and the third person are members of the same couple during the third person's PPL period.</li> </ul> </li> </ul>

10	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 of the Act do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple on each day of the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	The days in the individual's NBS period.
11	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<ul style="list-style-type: none"> <li>(a) The days in the individual's NBS period on which the individual and the second person are members of the same couple; and</li> <li>(b) the days (if any) in the individual's NBS period on which the individual and the second person are not members of the same couple and occur after the end of the period that : <ul style="list-style-type: none"> <li>(i) starts on the first day in the individual's NBS period; and</li> <li>(ii) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(A) 91; and</li> <li>(B) the number of days on which the individual and the second person are members of the same couple during the second person's NBS period.</li> </ul> </li> </ul> </li> </ul>

12	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are not members of the same couple on any day in the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the individual and the second person are members of the same couple during the second person's NBS period.</li> </ul> </li> </ul>
13	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for all or part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple on each day in the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days in the second person's NBS period.</li> </ul> </li> </ul>



14	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for all or part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<ul style="list-style-type: none"> <li>(a) The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that: <ul style="list-style-type: none"> <li>(i) starts on the first day in the individual's NBS period; and</li> <li>(ii) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(A) 91; and</li> <li>(B) the number of days in the second person's NBS period; and</li> </ul> </li> </ul> </li> <li>(b) the days (if any) in the individual's NBS period on which the individual and the second person are not members of the same couple and occur after the end of the period that: <ul style="list-style-type: none"> <li>(i) starts on the first day in the individual's NBS period; and</li> <li>(ii) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(A) 91; and</li> <li>(B) the number of days on which the individual and the second person are members of the same couple during the second person's NBS period.</li> </ul> </li> </ul> </li> </ul>
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15	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</p> <p>(b) the individual and the second person are members of the same couple for all or part of the second person's NBS period; and</p> <p>(c) sections 28 and 29 do not apply during the second person's NBS period; and</p> <p>(d) the individual and the second person are not members of the same couple on any day in the individual's NBS period; and</p> <p>(e) the second person's NBS period ends before the individual's NBS period starts.</p>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days on which the individual and the second person are members of the same couple during the second person's NBS period.</p>
16	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</p> <p>(b) the individual and the second person are not members of the same couple on any day of the second person's NBS period; and</p> <p>(c) the individual and the second person are members of the same couple for each day in the individual's NBS period; and</p> <p>(d) the second person's NBS period ends before the individual's NBS period starts.</p>	<p>The days in the individual's NBS period.</p>

17	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</p> <p>(b) the individual and the second person are not members of the same couple on any day of the second person's NBS period; and</p> <p>(c) the individual and the second person are members of the same couple for a part of the individual's NBS period; and</p> <p>(d) the second person's NBS period ends:</p> <p>(i) if the individual and the second person are members of the same couple on the first day of the individual's NBS period—before the individual's NBS period;</p> <p>(ii) if the individual and the second person are not members of the same couple on the first day of the individual's NBS period—before the day that the second person and the individual become members of the same couple.</p>	<p>The days in the individual's NBS period on which the individual and the second person are members of the same couple.</p>
18	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</p> <p>(b) the individual and the second person are not members of the same couple on any day of the second person's NBS period; and;</p> <p>(c) the individual and the second person are members of the same couple for each day in the individual's NBS period; and</p> <p>(d) the second person's NBS period ends before the individual's NBS period starts.</p>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days in the second person's NBS period.</p>

19	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</p> <p>(b) the individual and the second person are not members of the same couple on any day of the second person's NBS period; and</p> <p>(c) the individual and the second person are members of the same couple for part of the individual's NBS period; and</p> <p>(d) the second person's NBS period ends:</p> <p>(i) if the individual and the second person are members of the same couple on the first day of the individual's NBS period—before the individual's NBS period; or</p> <p>(ii) if the individual and the second person are not members of the same couple on the first day of the individual's NBS period—before the day that the individual and the second person become members of the same couple.</p>	<p>The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days in the second person's NBS period.</p>
20	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for 13 weeks; and</p> <p>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</p> <p>(c) the third person and another person (the second person) are members of the same couple for each day in the third person's NBS period; and</p> <p>(d) the individual and the second person are members of the same couple on each day in the individual's NBS period; and</p> <p>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</p>	<p>The days in the individual's NBS period.</p>

21	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for 13 weeks; and</p> <p>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</p> <p>(c) the third person and another person (the second person) are members of the same couple for each day in the third person's NBS period; and</p> <p>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</p> <p>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</p>	<p>The days in the individual's NBS period on which the individual and the second person are members of the same couple.</p>
22	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for 13 weeks; and</p> <p>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</p> <p>(c) the third person and another person (the second person) are members of the same couple for part of the third person's NBS period; and</p> <p>(d) the individual and the second person are members of the same couple for each day of the individual's NBS period; and</p> <p>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</p>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days on which the second person and the third person are members of the same couple during the third person's NBS period.</p>

23	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for 13 weeks; and</p> <p>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</p> <p>(c) the third person and another person (the second person) are members of the same couple for part of the third person's NBS period; and</p> <p>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</p> <p>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</p>	<p>The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days on which the second person and the third person are members of the same couple during the third person's NBS period.</p>
24	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for less than 13 weeks; and</p> <p>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</p> <p>(c) the third person and another person (the second person) are members of the same couple for all or part of the third person's NBS period; and</p> <p>(d) the individual and the second person are members of the same couple on each day of the individual's NBS period; and</p> <p>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</p>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days on which the second person and the third person are members of the same couple during the third person's NBS period.</p>

25	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for less than 13 weeks; and</p> <p>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</p> <p>(c) the third person and another person (the second person) are members of the same couple for all or part of the third person's NBS period; and</p> <p>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</p> <p>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</p>	<p>The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days on which the second person and third person are members of the same couple during the third person's NBS period.</p>
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**Schedule 2 - Entitlement exclusion rules for NBUP table**

<b>Column 1</b>	<b>Column 2</b>
<b>Item</b>	<b>Circumstance in relation to an individual and an FTB child of the individual</b>
1	<ul style="list-style-type: none"><li>(a) A person (the second person) other than the individual has received NBUP in relation to the same FTB child; and</li><li>(b) the individual and the second person are members of the same couple for at least one day of the second person's NBS period; and</li><li>(c) if the individual and the second person are members of the same couple on the first day of the second person's NBS period—sections 28 and 29 do not apply on the first day of the second person's NBS period; and</li><li>(d) the first day of the second person's NBS period occurs before the first day of the individual's NBS period.</li></ul>
2	<ul style="list-style-type: none"><li>(a) A person (the second person) other than the individual has received NBUP in relation to the same FTB child; and</li><li>(b) the individual and the second person are not members of the same couple on any day in the second person's NBS period; and</li><li>(c) the individual and the second person are members of the same couple for each day of the individual's NBS period; and</li><li>(d) the second person's NBS period ends before the individual's NBS period starts.</li></ul>
3	<ul style="list-style-type: none"><li>(a) A person (the third person) other than the individual has received NBUP in relation to the same FTB child; and</li><li>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</li><li>(c) the third person and another person (the second person) are members of the same couple on at least one day in the third person's NBS period; and</li><li>(d) the individual and the second person are members of the same couple on each day in the individual's NBS period; and</li><li>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</li></ul>