



Family Tax Benefit (Meeting the Health Check Requirement) Amendment Determination 2014

A New Tax System (Family Assistance) Act 1999

I, KEVIN ANDREWS, Minister for Social Services, acting under subsections 61A(5) and (7) of the *A New Tax System (Family Assistance) Act 1999*, make this Determination.

Dated: 19 June 2014

Kevin Andrews

Minister for Social Services

1 Name of Determination

This Determination is the *Family Tax Benefit (Meeting the Health Check Requirement) Amendment Determination 2014*.

2 Commencement

This Determination commences on the day after it is registered.

3 Amendment of the *Family Tax Benefit (Meeting the Health Check Requirement) Determination 2011*

Schedule 1 amends the *Family Tax Benefit (Meeting the Health Check Requirement) Determination 2011*.

4 Application of amendments

Amendments made by Schedule 1 apply in respect of a child where the income year in which the child turned 4 years is the 2012-13 income year or a later income year.

Schedule 1 Amendments

(section 3)

Item 1 Section 3 (at the end of definition of Family Assistance Act)

Add:

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

Item 2 Section 4

Omit the words:

“the second income year after the income year in which the child turns 4 years”

and substitute:

“the first income year after the income year in which the child turned 4 years or such further period (if any) as the Secretary allows”

Item 3 After section 4

Insert:

“4A Further Period

For the purposes of section 4 and paragraphs 7(a) and (b):

- (a) the Secretary must not allow a further period unless:
 - (i) the Secretary is satisfied that there are special circumstances; and
 - (ii) a further period in respect of the individual’s claim for payment of family tax benefit in respect of the FTB child was allowed under paragraph 10(2)(b) of the Family Assistance Administration Act; and
 - (iii) that claim is for a past period falling within the income year in which the child turned 4 years; and
- (b) any further period allowed by the Secretary must end no later than the end of the second income year after the income year in which the child turned 4 years.”

Item 4 Paragraph 7(a) and 7(b)

Omit the words:

“the second income year after the income year in which the child turned 4 years”

and substitute:

“the first income year after the income year in which the child turned 4 years or such further period (if any) as the Secretary allows”