



Schoolkids Bonus Amendment Determination 2014

A New Tax System (Family Assistance) Act 1999

I, KEVIN ANDREWS, Minister for Social Services, acting under section 35UC 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 *Schoolkids Bonus Amendment Determination 2014*.

2 Commencement

This Determination commences on the day after it is registered.

3 Amendment of the *Schoolkids Bonus Determination 2012*

Schedule 1 amends the *Schoolkids Bonus Determination 2012*.

4 Application of amendments

Amendments made by Schedule 1 apply in relation to working out eligibility for schoolkids bonus on bonus test days occurring on or after 1 January 2013.

Schedule 1 Amendments

(section 3)

Item 1 Subsection 4(1) (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 Subparagraph 7(1)(e)(i)

Omit the words:

“second income year after the income year in which the bonus test day occurs”

and substitute:

“first income year after the income year in which the bonus test day occurs or such further period (if any) as the Secretary allows”.

Item 3 After subsection 7(1)

Insert:

“(1A) For the purposes of subparagraph (1)(e)(i):

(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 bonus test day occurs; 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 bonus test day occurs.”