



Schoolkids Bonus Amendment Determination 2014 (No.2)

A New Tax System (Family Assistance) Act 1999

I, KEVIN ANDREWS, Minister for Social Services, acting under section 35UC and section 35UF of the *A New Tax System (Family Assistance) Act 1999*, make this Determination.

Dated: 19 December 2014

Kevin Andrews

1 Name of Determination

This Determination is the *Schoolkids Bonus Amendment Determination 2014 (No.2)*.

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 eligibility for schoolkids bonus on and after 1 January 2015.

Schedule 1—Amendments

Section 3

Item 1 Subsection 4(1) (before the definition of *bonus test day*)

Add:

“*adjusted taxable income* has the meaning given by subsection 3(1) of the Family Assistance Act.”

Item 2 At the end of paragraph 7(1)(g)

Omit “.”

and insert

“; and”

Item 3 After paragraph 7(1)(g)

Insert

“(h) if the *eligible payment* is:

(i) Family Tax Benefit Part A or the whole or part of an instalment of ABSTUDY within the meaning of paragraph (iii) of the definition of *eligible payment*, the individual’s *adjusted taxable income* for the income year in which the bonus test day occurs is \$100,000 or less; or

(ii) an instalment of youth allowance within the meaning of paragraph (ii) of the definition of *eligible payment*, the affected parent’s *adjusted taxable income* for the income year in which the bonus test day occurs is \$100,000 or less; or

Note: for *affected parent* see subsection (1B)

(iii) an instalment of disability support pension, carer payment or parenting payment within the meaning of paragraph (iv), (v) or (vi) of the definition of *eligible payment*, the child’s *adjusted taxable income* for the income year in which the bonus test day occurs is \$100,000 or less.”

Item 4 After subsection 7(1A)

Insert

“(1B) For the purposes of subparagraph 7(1)(h)(ii), the *affected parent* is the person:

(a) who is the parent of the child, being a *parent* within the meaning of paragraph (b) of the definition of *parent* in subsection 5(1) of the *Social Security Act 1991*; and

(b) who is nominated in writing by the Secretary.”

Schedule 1

Item 5 After new subsection 7(1B)

Insert

“(1C) Subparagraph (1)(h)(iii) does not apply if the instalment of the *eligible payment* referred to in paragraph (1)(b) is an instalment of disability support pension and the child is permanently blind.”

Item 6 At the end of paragraph 7(2)(i)

Omit “.”

and insert

“; and”

Item 7 After paragraph 7(2)(i)

Insert

“(j) if the *eligible payment* is an instalment of youth allowance, the whole or part of an instalment of ABSTUDY, an instalment of disability support pension, carer payment, parenting payment or special benefit within the meaning of paragraph (ii), (iii), (iv), (v), (vi) or (vii) of the definition of *eligible payment*, the individual’s *adjusted taxable income* for the income year in which the bonus test day occurs is \$100,000 or less.”

Item 8 After subsection 7(2)

Insert

“(2A) Subparagraph (2)(j) does not apply if the instalment of disability support pension referred to in paragraph (2)(b) is an instalment of disability pension and the individual is permanently blind.”