



Farm Household Support (Forced Disposal of Livestock) Minister's Rules 2019

I, David Littleproud, Minister for Agriculture and Water Resources, make the following rules.

Dated 3 April 2019

David Littleproud
Minister for Agriculture and Water Resources

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1 Name

This instrument is the *Farm Household Support (Forced Disposal of Livestock) Minister's Rules 2019*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2019.	1 July 2019

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under subsection 106(1) of the *Farm Household Support Act 2014*.

4 Modifications of the *Social Security Act 1991*

For the purposes of section 92 of the *Farm Household Support Act 2014*, the *Social Security Act 1991* has effect for the purposes set out in section 91 of the *Farm Household Support Act 2014* with the modifications set out in Schedule 1 to this instrument.

5 Application

This instrument applies in relation to forced disposals of livestock (see item 1 of Schedule 1) occurring on or after 1 July 2019.

Schedule 1—Modifications of the Social Security Act 1991

Note: See section 4.

Social Security Act 1991

1 Subsection 8(1)

Insert:

farm management deposit owned by a person means a farm management deposit (within the meaning of the *Income Tax Assessment Act 1997*) of which the person is the owner (within the meaning of that Act).

forced disposal of livestock means disposal (including killing) of livestock or all or part of a carcass of livestock by an entity (within the meaning of the *Income Tax Assessment Act 1997*) that occurs wholly or mainly for one or more of the following reasons:

- (a) an action by the Commonwealth, a State, a Territory or an authority of the Commonwealth, a State or a Territory that has the effect that land or water cannot be used to support the livestock commercially (for example, compulsory acquisition of an estate in land or other interest under a law of the Commonwealth, a State or a Territory or changing a law governing how land or water may be used), other than an action taken with the entity's free consent;
- (b) drought or natural disaster affected the availability of pasture, fodder or water so that the entity could not reasonably support the livestock;
- (c) reasonable concern for the welfare of the livestock;
- (d) a requirement by or under a law of the Commonwealth, a State or a Territory to dispose of the livestock.

2 After paragraph 8(8)(c)

Insert:

- (ca) an amount that:
 - (i) is received by a person because of forced disposal of livestock by the person; and
 - (ii) is deposited as a farm management deposit owned by the person;
- (cb) an amount for which all the following conditions are met:
 - (i) the amount is received by a person because of forced disposal of livestock by the person;
 - (ii) in the period of 42 days beginning on the day the person received the amount, the Secretary is informed that the person has received the amount (or a greater amount including the amount) and that the amount will be deposited as a farm management deposit owned by the person;
 - (iii) that period has not ended;
- (cc) an amount that:
 - (i) is received by a person; and
 - (ii) is attributable to a forced disposal of livestock by an entity (within the meaning of the *Income Tax Assessment Act 1997*) in which the person

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- holds a membership interest (within the meaning of that Act), either directly or through one or more interposed entities (within the meaning of that Act); and
 - (iii) is deposited as a farm management deposit owned by the person;
 - (cd) an amount for which all the following conditions are met:
 - (i) the amount is received by a person;
 - (ii) the amount is attributable to a forced disposal of livestock by an entity (within the meaning of the *Income Tax Assessment Act 1997*) in which the person holds a membership interest (within the meaning of that Act), either directly or through one or more interposed entities (within the meaning of that Act);
 - (iii) in the period of 42 days beginning on the day the person received the amount, the Secretary is informed that the person has received the amount (or a greater amount including the amount) and that the amount will be deposited as a farm management deposit owned by the person;
 - (iv) that period has not ended;

3 After subsection 8(8)

Insert:

- (8AAAA) An amount for which the conditions in paragraph 8(8)(cb) or (cd) are met is not income at any time in the period described in that paragraph.