



Child Care Subsidy Amendment (Electronic Payment Exceptions and Other Measures) Minister's Rules 2023

I, Jason Clare, Minister for Education, make the following Rules.

Dated 22 April 2023

Jason Clare
Minister for Education

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1 Name

This instrument is the *Child Care Subsidy Amendment (Electronic Payment Exceptions and Other Measures) Minister's Rules 2023*.

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. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	
2. Schedule 1	1 July 2023.	1 July 2023.

Note: This table relates only to the provisions of this instrument as originally made.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 85GB(1) of the *A New Tax System (Family Assistance) Act 1999*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Part 1—Electronic funds transfer exceptions

Child Care Subsidy Minister's Rules 2017

1 Division 1A of Part 5 (heading)

Repeal the heading, substitute:

Division 1A—Payment of hourly session fees and prescribed circumstances discounts

2 Section 54AA

Repeal the section, substitute:

54A Exceptions to requirement to pay fees using an electronic funds transfer system

For the purposes of subsection 201B(1A) of the Family Assistance Administration Act, the circumstance is the individual reasonably fears that paying the hourly session fees using an electronic funds transfer system puts the individual or a child of the individual at risk of family or domestic violence.

Part 2—Consequential amendments arising from the *Family Assistance Legislation Amendment (Cheaper Child Care) Act 2022*

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3 Subsection 13(3)

Omit “lower income threshold”, substitute “lower income (base rate) threshold”.

**Part 3—Transitional rules for the Family Assistance
Legislation Amendment (Cheaper Child Care) Act
2022**

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4 At the end of Part 6A

Insert:

**Division 2—Transitional rules for the Family Assistance Legislation
Amendment (Cheaper Child Care) Act 2022**

61AC Nature of transitional rules

This Division is made for subitem 9(1) in Schedule 3 to the *Family Assistance Legislation Amendment (Cheaper Child Care) Act 2022*.

61AD Information that child is an Aboriginal or Torres Strait Islander child

Subparagraph 105C(1)(b)(ia) of the Family Assistance Administration Act only applies to information notified to the Secretary on or after 8 July 2024.

Part 4—Intensive early childhood education and care model trial

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5 Paragraphs 10(j) and 11B(c)

Omit “Early Years Education Program replication trial”, substitute “intensive early childhood education and care model trial overseen by Parkville Institute Ltd”.

Part 5—Transparency Measures

Child Care Subsidy Minister's Rules 2017

6 After Part 3A

Insert:

Part 3B—Publication of certain information relating to approved providers

40B Prescribed information

- (1) The following information is prescribed for the purposes of paragraph 162B(1)(g) of the Family Assistance Administration Act:
 - (a) the address of each child care service in respect of which the approved provider is approved;
 - (b) the type of each child care service in respect of which the approved provider is approved;
 - (c) current and previous fee amounts charged by each child care service in respect of which the approved provider is approved;
 - (d) any information included in a notice given to the Secretary of the matters prescribed in items 1 to 9 of the table in section 55 of these Rules.
- (2) For large child care providers, the following information is prescribed for the purposes of paragraph 162B(1)(g) of the Family Assistance Administration Act:
 - (a) information specified in paragraph 54AA(1)(e) of these Rules;
 - (b) information specified in paragraph 54AA(1)(f) of these Rules;
 - (c) the provider's revenue and profits for the period specified in subsection 54AA(2) of these Rules.

7 After the heading to Part 5

Insert:

Division 1AA—Requirements for large child care providers

54AA Financial reporting requirements for large child care providers

Financial information to be provided

- (1) For the purposes of paragraph 203BA(2)(b) of the Family Assistance Administration Act, a report under subsection 203BA(1) of that Act must include the following financial information:
 - (a) a statement of financial position;
 - (b) a statement of comprehensive income;
 - (c) a statement of changes in equity;
 - (d) a statement of cash flows;

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- (e) details of rental arrangements for each child care service in respect of which the approved provider is approved;
 - (f) the amount of rent paid for each child care service in respect of which the approved provider is approved;
 - (g) if a Director's report is produced, the Director's report;
 - (h) if an Auditor's report is produced, the Auditor's report;
 - (i) information necessary for assessing whether the provider is and will remain financially viable;

Example: Information on the provider's ability to meet all liabilities payable, debt guarantees from parent entities, movement in holdings of the provider's child care services, impacts of events outside the provider's control, other forms of business support available to the provider, changes in operating environment, and strategies the provider has implemented to maintain or improve its financial position.

- (j) any other information necessary to assist in the understanding of the financial information listed in paragraphs (a) to (i).

Period to which the financial information relates

- (2) For the purposes of subparagraph 203BA(2)(b)(ii) of the Family Assistance Administration Act, the following periods are prescribed:
 - (a) for large child care providers that produce annual financial reports for the financial year—the financial year; and
 - (b) for large child care providers that produce annual financial reports for the calendar year—the calendar year.