



A New Tax System (Family Assistance) (Administration) (Class Debt Waiver—Absences before First Attendance or after Last Attendance) Instrument 2023

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

Dated 24 May 2023

Jason Clare
Minister for Education

Contents

1 Name.....	1
2 Commencement	1
3 Authority.....	1
4 Classes of debts that may be waived.....	1

1 Name

This instrument is the *A New Tax System (Family Assistance) (Administration) (Class Debt Waiver—Absences before First Attendance or after Last Attendance) Instrument 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. The whole of this instrument.	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made.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 102(1) of the *A New Tax System (Family Assistance) (Administration) Act 1999*.

4 Class of debts that may be waived

For the purpose of subsection 102(1) of the Family Assistance Administration Act, the class of debts is those debts that arise under subsection 71B(1) or subsection 71C(1) of that Act because:

- (a) an amount was paid to an individual by way of CCS or ACCS for a session of care provided by a child care service of a provider to a child on a day; and
- (b) the child did not attend any part of the session of care on that day; and
- (c) the day was:
 - (i) before the day the child first attended a session of care provided by the service; or
 - (ii) after the last day the child attended a session of care provided by the service before the child ceased to be enrolled for care by the service; and
- (d) the service is not taken to have provided the session of care to the child on the day under subsection 10(2), (3) or (5) of the Family Assistance Act.