



A New Tax System (Family Assistance) (Family Tax Benefit—Order of Reduction) Determination 2023

I, AMANDA RISHWORTH, Minister for Social Services, make the following determination.

Dated 26 September 2023

Amanda Rishworth
Minister for Social Services

1 Name of Determination

This determination is the A New Tax System (Family Assistance) (Family Tax Benefit—Order of Reduction) Determination 2023.

2 Commencement

This determination commences on 1 October 2023.

3 Authority

This determination is made under subclause 29(2A) of Schedule 1 to the *A New Tax System (Family Assistance) Act 1999*.

4 Definitions

In this determination:

Family Assistance Act means the *A New Tax System (Family Assistance) Act 1999*.

standard rate means the individual's standard rate under Division 2 of Part 4 of Schedule 1.

FTB Part B supplement means the individual's FTB Part B supplement under Division 2A of Part 4 of Schedule 1.

energy supplement (Part B) means the individual's energy supplement (Part B) under Division 2B of Part 4 of Schedule 1.

Schedule 1 means Schedule 1 to the Family Assistance Act.

Note: Unless the contrary intention appears, words and expressions used in this determination have the same meaning as in the Family Assistance Act as in force from time to time.

5 Method for working out components of Part B rate

- (1) This section applies in relation to the method statement in subclause 29(2) of Schedule 1.
- (2) An individual's reduction for adjusted taxable income is to be attributed to the following amounts in descending order:
 - (a) the individual's standard rate;
 - (b) the individual's energy supplement (Part B) (if any);
 - (c) the individual's FTB Part B supplement (if any).

Note: the amounts in paragraphs 5(2)(a) to (c) above are the same amounts mentioned in Step 1 of the method statement in subclause 29(2) of Schedule 1.