



# **A New Tax System (Family Assistance) (Newborn Upfront Payment and Newborn Supplement – Entitlement Exclusion) Determination 2024**

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

Dated 27 March 2024

Amanda Rishworth  
Minister for Social Services

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## Contents

1 Name .....	1
2 Commencement.....	1
3 Authority .....	1
4 Definitions .....	1
5 Entitlement exclusion rules - Newborn supplement.....	1
6 Entitlement exclusion rules - Newborn upfront payment .....	1
<b>Schedule 1—Entitlement exclusion rules for newborn supplement table</b>	<b>2</b>
<b>Schedule 2—Entitlement exclusion rules for NBUP table</b>	<b>13</b>



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## 1 Name

This instrument is the *A New Tax System (Family Assistance) (Newborn Upfront Payment and Newborn Supplement – Entitlement Exclusion) Determination 2024*.

## 2 Commencement

This instrument commences on 1 April 2024.

## 3 Authority

This instrument is made under subclause 35A(12) of Schedule 1 to the *A New Tax System (Family Assistance) Act 1999*.

## 4 Definitions

In this instrument:

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

*NBS period*, in relation to an individual and an FTB child of the individual, means the day or days in which subclause 35A(2), (5) or (7) of Schedule 1 to the Act applies.

*NBUP*, in relation to an individual and an FTB child of the individual, means an amount of family tax benefit paid under section 58AA of the Act

*parental leave pay* has the same meaning as in the *Paid Parental Leave Act 2010*.

*flexible PPL day* has the same meaning as in the *Paid Parental Leave Act 2010*.

## 5 Entitlement exclusion rules – Newborn supplement

The circumstances prescribed for the purposes of subclause 35A(11) of Schedule 1 to the Act are those set out in column 2 in relation to the days specified in column 3 of the table in Schedule 1 to this determination.

## 6 Entitlement exclusion rules – Newborn upfront payment

The circumstances prescribed for the purposes of subsection 58AA(3) of the Act are those set out in column 2 of the table in Schedule 2 to this determination.

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## **Schedule 1—Entitlement exclusion rules for newborn supplement table**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Circumstance in relation to an individual and an FTB child of the individual</b>	<b>An amount of newborn supplement is not to be added for the following days in relation to an individual and an FTB child of the individual</b>
1	<ul style="list-style-type: none"> <li>(a) Parental leave pay is payable to a person (the third person) other than the individual for a flexible PPL day for the same FTB child; and</li> <li>(b) the individual and the third person are not members of the same couple on a day parental leave pay is payable to the third person for a flexible PPL day; and</li> <li>(c) the third person and another person (the second person) are members of the same couple on a day parental leave pay is payable to the third person for a flexible PPL day; and</li> <li>(d) the individual and the second person are members of the same couple on any day of the individual's NBS period.</li> </ul>	The days in the individual's NBS period.
2	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 of the Act do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple on each day of the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	The days in the individual's NBS period.

3	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<ul style="list-style-type: none"> <li>(a) The days in the individual's NBS period on which the individual and the second person are members of the same couple; and</li> <li>(b) the days (if any) in the individual's NBS period on which the individual and the second person are not members of the same couple and occur after the end of the period that: <ul style="list-style-type: none"> <li>(i) starts on the first day in the individual's NBS period; and</li> <li>(ii) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(A) 91; and</li> <li>(B) the number of days on which the individual and the second person are members of the same couple during the second person's NBS period.</li> </ul> </li> </ul> </li> </ul>
4	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are not members of the same couple on any day in the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the individual and the second person are members of the same couple during the second person's PPL period.</li> </ul> </li> </ul>



5	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for all or part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple on each day in the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days in the second person's NBS period.</li> </ul> </li> </ul>
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| 6 | <ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for all or part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul> | <ul style="list-style-type: none"> <li>(a) The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that: <ul style="list-style-type: none"> <li>(i) starts on the first day in the individual's NBS period; and</li> <li>(ii) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(A) 91; and</li> <li>(B) the number of days in the second person's NBS period; and</li> </ul> </li> </ul> </li> <li>(b) the days (if any) in the individual's NBS period on which the individual and the second person are not members of the same couple and occur after the end of the period that: <ul style="list-style-type: none"> <li>(i) starts on the first day in the individual's NBS period; and</li> <li>(ii) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(A) 91; and</li> <li>(B) the number of days on which the individual and the second person are members of the same couple during the second person's NBS period.</li> </ul> </li> </ul> </li> </ul> |
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7	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</li> <li>(b) the individual and the second person are members of the same couple for all or part of the second person's NBS period; and</li> <li>(c) sections 28 and 29 do not apply during the second person's NBS period; and</li> <li>(d) the individual and the second person are not members of the same couple on any day in the individual's NBS period; and</li> <li>(e) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the individual and the second person are members of the same couple during the second person's NBS period.</li> </ul> </li> </ul>
8	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the second person are not members of the same couple on any day of the second person's NBS period; and</li> <li>(c) the individual and the second person are members of the same couple for each day in the individual's NBS period; and</li> <li>(d) the second person's NBS period ends before the individual's NBS period starts.</li> </ul>	<p>The days in the individual's NBS period.</p>

9	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for 13 weeks; and</p> <p>(b) the individual and the second person are not members of the same couple on any day of the second person's NBS period; and</p> <p>(c) the individual and the second person are members of the same couple for a part of the individual's NBS period; and</p> <p>(d) the second person's NBS period ends:</p> <p>(i) if the individual and the second person are members of the same couple on the first day of the individual's NBS period—before the individual's NBS period;</p> <p>(ii) if the individual and the second person are not members of the same couple on the first day of the individual's NBS period—before the day that the second person and the individual become members of the same couple.</p>	<p>The days in the individual's NBS period on which the individual and the second person are members of the same couple.</p>
10	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</p> <p>(b) the individual and the second person are not members of the same couple on any day of the second person's NBS period; and</p> <p>(c) the individual and the second person are members of the same couple for each day in the individual's NBS period; and</p> <p>(d) the second person's NBS period ends before the individual's NBS period starts.</p>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days in the second person's NBS period.</p>

11	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the second person) other than the individual for less than 13 weeks; and</p> <p>(b) the individual and the second person are not members of the same couple on any day of the second person's NBS period; and</p> <p>(c) the individual and the second person are members of the same couple for part of the individual's NBS period; and</p> <p>(d) the second person's NBS period ends:</p> <p>(i) if the individual and the second person are members of the same couple on the first day of the individual's NBS period—before the individual's NBS period; or</p> <p>(ii) if the individual and the second person are not members of the same couple on the first day of the individual's NBS period—before the day that the individual and the second person become members of the same couple.</p>	<p>The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that:</p> <p>(a) starts on the first day in the individual's NBS period; and</p> <p>(b) has the number of days equal to the difference between:</p> <p>(i) 91; and</p> <p>(ii) the number of days in the second person's NBS period.</p>
12	<p>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for 13 weeks; and</p> <p>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</p> <p>(c) the third person and another person (the second person) are members of the same couple for each day in the third person's NBS period; and</p> <p>(d) the individual and the second person are members of the same couple on each day in the individual's NBS period; and</p> <p>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</p>	<p>The days in the individual's NBS period.</p>

13	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for each day in the third person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</li> </ul>	<p>The days in the individual's NBS period on which the individual and the second person are members of the same couple.</p>
14	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for part of the third person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple for each day of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the second person and the third person are members of the same couple during the third person's NBS period.</li> </ul> </li> </ul>

15	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for 13 weeks; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for part of the third person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</li> </ul>	<p>The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the second person and the third person are members of the same couple during the third person's NBS period.</li> </ul> </li> </ul>
16	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for less than 13 weeks; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for all or part of the third person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple on each day of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</li> </ul>	<p>The days (if any) in the individual's NBS period which occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the second person and the third person are members of the same couple during the third person's NBS period.</li> </ul> </li> </ul>

17	<ul style="list-style-type: none"> <li>(a) An amount of newborn supplement for the same FTB child is added in working out the Part A rate of a person (the third person) other than the individual for less than 13 weeks; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person's NBS period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple for all or part of the third person's NBS period; and</li> <li>(d) the individual and the second person are members of the same couple for part of the individual's NBS period; and</li> <li>(e) the individual's NBS period starts later than the latest day in the third person's NBS period that the third person and the second person are members of the same couple.</li> </ul>	<p>The days (if any) in the individual's NBS period on which the individual and the second person are members of the same couple and occur after the end of the period that:</p> <ul style="list-style-type: none"> <li>(a) starts on the first day in the individual's NBS period; and</li> <li>(b) has the number of days equal to the difference between: <ul style="list-style-type: none"> <li>(i) 91; and</li> <li>(ii) the number of days on which the second person and third person are members of the same couple during the third person's NBS period.</li> </ul> </li> </ul>
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## Schedule 2—Entitlement exclusion rules for NBUP table

Column 1	Column 2
Item	Circumstance in relation to an individual and an FTB child of the individual
1	<ul style="list-style-type: none"> <li>(a) A person (the second person) other than the individual has received NBUP in relation to the same FTB child; and</li> <li>(b) the individual and the second person are members of the same couple for at least one day of the second person’s NBS period; and</li> <li>(c) if the individual and the second person are members of the same couple on the first day of the second person’s NBS period—sections 28 and 29 do not apply on the first day of the second person’s NBS period; and</li> <li>(d) the first day of the second person’s NBS period occurs before the first day of the individual’s NBS period.</li> </ul>
2	<ul style="list-style-type: none"> <li>(a) A person (the second person) other than the individual has received NBUP in relation to the same FTB child; and</li> <li>(b) the individual and the second person are not members of the same couple on any day in the second person’s NBS period; and</li> <li>(c) the individual and the second person are members of the same couple for each day of the individual’s NBS period; and</li> <li>(d) the second person’s NBS period ends before the individual’s NBS period starts.</li> </ul>
3	<ul style="list-style-type: none"> <li>(a) A person (the third person) other than the individual has received NBUP in relation to the same FTB child; and</li> <li>(b) the individual and the third person are not members of the same couple on any day in the third person’s NBS period; and</li> <li>(c) the third person and another person (the second person) are members of the same couple on at least one day in the third person’s NBS period; and</li> <li>(d) the individual and the second person are members of the same couple on each day in the individual’s NBS period; and</li> <li>(e) the individual’s NBS period starts later than the latest day in the third person’s NBS period that the third person and the second person are members of the same couple.</li> </ul>