



## **Child Care Subsidy Amendment (Application for Approval) Secretary's Rules 2025**

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I, Tony Cook, Secretary of the Department of Education, make the following rules.

Dated                      13 February 2025

Tony Cook, PSM  
Secretary  
Department of Education

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## Contents

1 Name .....	1
2 Commencement.....	1
3 Authority .....	1
4 Schedules.....	1
<b>Schedule 1—Amendments</b>	<b>2</b>
<i>Child Care Subsidy Secretary’s Rules 2017</i>	2



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## 1 Name

This instrument is the *Child Care Subsidy Amendment (Application for Approval) Secretary's Rules 2025*.

## 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 April 2025	1 April 2025

Note: This table relates only to the provisions of this instrument as originally made.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 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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## Schedule 1—Amendments

### *Child Care Subsidy Secretary's Rules 2017*

#### 1 Section 6

Before “For”, insert “(1)”.

#### 2 At the end of section 6

Add:

- (2) For paragraph 194A(2)(b) of the Family Assistance Administration Act, an application for provider approval must include the following:
  - (a) if the provider is a partnership—separate Statements of Tax Record issued by the Australian Taxation Office to the partnership and each of the partners, each with a date of issue no more than 30 days before the date of the application;
  - (b) if the provider is applying in their capacity as a trustee of a trust—separate Statements of Tax Record issued by the Australian Taxation Office to the trustee and the trust, each with a date of issue no more than 30 days before the date of the application;
  - (c) if neither paragraph (a) nor (b) applies—a Statement of Tax Record issued by the Australian Taxation Office to the provider with a date of issue no more than 30 days before the date of the application.

Note: Paragraph (c) applies to all providers that are neither partnerships nor applying in their capacity of trustee, namely individuals, bodies corporate and entities or bodies prescribed by the Minister's Rules.

#### 3 At the end of the instrument

Add:

## Part 5—Transitional and application provisions

### Division 1—Amendments made by the *Child Care Subsidy Amendment (Application for Approval) Secretary's Rules 2025*

#### 14 Application of amendments made by the *Child Care Subsidy Amendment (Application for Approval) Secretary's Rules 2025*

The amendments to these Rules made by the *Child Care Subsidy Amendment (Application for Approval) Secretary's Rules 2025* apply in relation to applications for approval under section 194A of the Family Assistance Administration Act made on or after 1 April 2025.

Note: The *Child Care Subsidy Amendment (Application for Approval) Secretary's Rules 2025* amended section 6 of these Rules to provide that an application for provider approval must include one or more Statement of Tax Record issued by the Australian Taxation Office.