

Child Care Subsidy Amendment (Application for Approval) Secretary’s Rules 2025

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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.