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The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

**Paid Parental Leave (Consequential
Amendments) Bill 2010**

No. , 2010

(Families, Housing, Community Services and Indigenous Affairs)

**A Bill for an Act to make amendments
consequential on the enactment of the *Paid Parental
Leave Act 2010*, and for related purposes**

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1 **A Bill for an Act to make amendments**
2 **consequential on the enactment of the *Paid Parental***
3 ***Leave Act 2010*, and for related purposes**

4 The Parliament of Australia enacts:

5 **1 Short title**

6 This Act may be cited as the *Paid Parental Leave (Consequential*
7 *Amendments) Act 2010*.

8 **2 Commencement**

9 (1) Each provision of this Act specified in column 1 of the table
10 commences, or is taken to have commenced, in accordance with
11 column 2 of the table. Any other statement in column 2 has effect
12 according to its terms.
13

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1, items 1 and 2	At the same time as the <i>Paid Parental Leave Act 2010</i> commences.	
3. Schedule 1, item 3	The latest of: (a) the start of 1 January 2011; and (b) the time the <i>Paid Parental Leave Act 2010</i> commences; and (c) immediately after the commencement of Schedule 2 to the <i>Child Support and Family Assistance Legislation Amendment (Budget and Other Measures) Act 2010</i> . However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (b) and (c) occur.	
4. Schedule 1, items 4 to 12	The later of: (a) the start of 1 January 2011; and (b) the time the <i>Paid Parental Leave Act 2010</i> commences. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
5. Schedule 1, item 13	The latest of: (a) the start of 1 January 2011; and (b) the time the <i>Paid Parental Leave Act 2010</i> commences; and (c) immediately after the commencement of Schedule 2 to the <i>Child Support and Family Assistance Legislation Amendment (Budget and Other Measures) Act 2010</i> . However, the provision(s) do not commence at all unless both of the events mentioned in	

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
	paragraphs (b) and (c) occur.	
6. Schedule 1, items 14 to 18	The later of: (a) the start of 1 January 2011; and (b) the time the <i>Paid Parental Leave Act 2010</i> commences. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
7. Schedule 1, items 19 to 28	At the same time as the <i>Paid Parental Leave Act 2010</i> commences.	
8. Schedule 1, item 29	The later of: (a) the start of 1 January 2011; and (b) the time the <i>Paid Parental Leave Act 2010</i> commences. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
9. Schedule 1, items 30 to 37	At the same time as the <i>Paid Parental Leave Act 2010</i> commences.	
10. Schedule 1, item 38	At the same time as the <i>Paid Parental Leave Act 2010</i> commences. However, if item 32 of Schedule 2 to the <i>Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010</i> commences on or before the time the <i>Paid Parental Leave Act 2010</i> commences, the provision(s) do not commence at all.	
11. Schedule 1, items 39 to 82	At the same time as the <i>Paid Parental Leave Act 2010</i> commences.	
12. Schedule 1, item 83	The later of: (a) the time the <i>Paid Parental Leave Act 2010</i> commences; and (b) immediately after the commencement of item 1 of Schedule 1 to the <i>Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010</i> .	

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
	However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.	
13. Schedule 1, items 84 to 90	At the same time as the <i>Paid Parental Leave Act 2010</i> commences.	
14. Schedule 2	At the same time as the <i>Paid Parental Leave Act 2010</i> commences.	

1 Note: This table relates only to the provisions of this Act as originally
2 passed by both Houses of the Parliament and assented to. It will not be
3 expanded to deal with provisions inserted in this Act after assent.

4 (2) Column 3 of the table contains additional information that is not
5 part of this Act. Information in this column may be added to or
6 edited in any published version of this Act.

7 **3 Schedule(s)**

8 Each Act that is specified in a Schedule to this Act is amended or
9 repealed as set out in the applicable items in the Schedule
10 concerned, and any other item in a Schedule to this Act has effect
11 according to its terms.

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Schedule 1—Amendments

A New Tax System (Family Assistance) Act 1999

1 Subsection 3(1)

Insert:

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

2 Subsection 3(1)

Insert:

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

3 Subsection 3(1)

Insert:

primary carer, in relation to a child who is an FTB child of an individual and is also an FTB child of another individual who is not the individual's partner, has the meaning given by subsection 36(8).

4 After paragraph 36(2)(aa)

Insert:

(ab) the individual, or the individual's partner, is, or was, the primary carer of the child at any time within the period of 26 weeks starting on the day of the child's birth; and

5 After paragraph 36(2)(b)

Insert:

- (ba) in a case where the individual or the individual's partner is eligible for parental leave pay in respect of the child—the PPL period applying to the individual or the individual's partner has not started; and
- (bb) in a case where a former partner of the individual, or of the individual's partner, is eligible for parental leave pay in

1 respect of the child—the PPL period applying to the former
2 partner:

- 3 (i) has not started; or
4 (ii) did not start while the former partner was the partner of
5 the individual, or of the individual’s partner; and

6 **6 Paragraph 36(3)(b)**

7 Repeal the paragraph, substitute:

- 8 (b) within the period of 26 weeks starting on the day of the
9 child’s birth:
10 (i) the child is entrusted to the care of the individual or the
11 individual’s partner; and
12 (ii) the individual, or the individual’s partner, becomes the
13 primary carer of the child; and

14 **7 After paragraph 36(3)(ca)**

15 Insert:

- 16 (cb) the individual, or the individual’s partner, continues, or is
17 likely to continue, to be the primary carer of the child for not
18 less than 26 weeks; and

19 **8 After paragraph 36(3)(d)**

20 Insert:

- 21 (da) in a case where the individual or the individual’s partner is
22 eligible for parental leave pay in respect of the child—the
23 PPL period applying to the individual or the individual’s
24 partner has not started; and
25 (db) in a case where a former partner of the individual, or of the
26 individual’s partner, is eligible for parental leave pay in
27 respect of the child—the PPL period applying to the former
28 partner:
29 (i) has not started; or
30 (ii) did not start while the former partner was the partner of
31 the individual, or of the individual’s partner; and

32 **9 Paragraph 36(4)(aa)**

33 Repeal the paragraph, substitute:

- 34 (aa) had the child been born alive:

- 1 (i) the child would have been an FTB child of the
- 2 individual at birth; and
- 3 (ii) the individual, or the individual’s partner, would have
- 4 been the primary carer of the child at birth; and

5 **10 After paragraph 36(4)(b)**

6 Insert:

- 7 (ba) in a case where the individual or the individual’s partner is
- 8 eligible for parental leave pay in respect of the child—the
- 9 PPL period applying to the individual or the individual’s
- 10 partner has not started; and
- 11 (bb) in a case where a former partner of the individual, or of the
- 12 individual’s partner, is eligible for parental leave pay in
- 13 respect of the child—the PPL period applying to the former
- 14 partner:
- 15 (i) has not started; or
- 16 (ii) did not start while the former partner was the partner of
- 17 the individual, or of the individual’s partner; and

18 **11 After paragraph 36(5)(bb)**

19 Insert:

- 20 (bc) the individual, or the individual’s partner, is, or was, the
- 21 primary carer of the child at any time within the period of 26
- 22 weeks starting on the day the child is entrusted to the care of
- 23 the individual; and

24 **12 After paragraph 36(5)(c)**

25 Insert:

- 26 (ca) in a case where the individual or the individual’s partner is
- 27 eligible for parental leave pay in respect of the child—the
- 28 PPL period applying to the individual or the individual’s
- 29 partner has not started; and
- 30 (cb) in a case where a former partner of the individual, or of the
- 31 individual’s partner, is eligible for parental leave pay in
- 32 respect of the child—the PPL period applying to the former
- 33 partner:
- 34 (i) has not started; or
- 35 (ii) did not start while the former partner was the partner of
- 36 the individual, or of the individual’s partner; and

1 **13 At the end of section 36**

2 Add:

3 *Primary carers in cases of shared care*

4 (8) If a child is an FTB child of an individual and is also an FTB child
5 of another individual who is not the individual's partner, the
6 *primary carer* of the child is:

- 7 (a) if the individual who gave birth to the child has a percentage
8 of care for the child of at least 48%—that individual; or
9 (b) if paragraph (a) does not apply, but one individual has a
10 higher percentage of care for the child than anyone else—that
11 individual; or
12 (c) if paragraphs (a) and (b) do not apply, but 2 individuals have
13 an equal percentage of care for the child that is higher than
14 anyone else's percentage of care for the child:
15 (i) if one of those individuals gave birth to the child—that
16 individual; or
17 (ii) whichever of those individuals the Secretary decides is
18 the primary carer of the child.

19 **14 After section 36**

20 Insert:

21 **36A Effect of favourable review of payability determinations etc. for**
22 **parental leave pay**

23 (1) If:

- 24 (a) an individual would, but for this section, be eligible for baby
25 bonus in respect of a child; and
26 (b) either:
27 (i) a payability determination (within the meaning of the
28 *Paid Parental Leave Act 2010*) was made to the effect
29 that parental leave pay is not payable for the child; or
30 (ii) a decision made under that Act, on review of another
31 decision under that Act, has the effect that parental
32 leave pay is not payable for the child; and
33 (c) a decision (the *favourable review decision*) made under that
34 Act on review of:
35 (i) the payability determination; or

- 1 (ii) the decision on review referred to in
 2 subparagraph (b)(ii);
 3 has the effect that parental leave pay is payable for the child;
 4 the individual is not, and is taken never to have been, eligible for
 5 baby bonus in respect of the child.
- 6 (2) Despite subsection (1), if:
 7 (a) the favourable review decision is made before the PPL period
 8 relating to the parental leave pay starts; and
 9 (b) before that PPL period starts, a decision made under that Act,
 10 on review of the favourable review decision, has the effect
 11 that parental leave pay is not payable for the child;
 12 this section does not affect, and is taken never to have affected, the
 13 individual's eligibility for baby bonus in respect of the child.
- 14 (3) Despite subsection (1), if:
 15 (a) the favourable review decision is made before the PPL period
 16 relating to the parental leave pay starts; and
 17 (b) before that PPL period starts, the payability determination (as
 18 in force following the favourable review decision) is revoked
 19 under section 25 of that Act;
 20 this section does not affect the individual's eligibility, after the
 21 determination is revoked, for baby bonus in respect of the child.
- 22 Note: If this subsection applies, subsection 39(1A) of the Family Assistance
 23 Administration Act allows for an additional claim for payment of baby
 24 bonus in respect of the child.

25 **15 Subsections 37(2) and (3)**

26 Omit "subsection 36(2), (3) or (4)", substitute "subsection 36(2) or (3)".

27 **16 Paragraph 39(3)(b)**

28 Repeal the paragraph, substitute:

- 29 (b) had the child been born alive:
 30 (i) the child would have been an FTB child of the
 31 individual at birth; and
 32 (ii) the individual, or the individual's partner, would have
 33 been the primary carer of the child at birth; and

34 **17 At the end of Division 2 of Part 4**

35 Add:

1 **66A Amount of baby bonus to take into account parental leave pay**
2 **of others**

3 (1) If:

- 4 (a) an individual has been, or is being, paid parental leave pay
5 for a child; and
6 (b) at any time within the period of 26 weeks starting on the day
7 of the child's birth, the individual has been, or is, the primary
8 carer of the child; and
9 (c) another individual is eligible for baby bonus, under
10 subsection 36(2) or (3), in respect of the same child (whether
11 or not that eligibility is affected by a determination under
12 subsection 37(3));

13 the Secretary may determine a percentage by which it is reasonable
14 to reduce the other individual's amount of baby bonus in respect of
15 the child in order to take into account that the individual referred to
16 in paragraph (a) is eligible for parental leave pay in respect of the
17 child.

18 (2) Despite section 66, the amount of baby bonus for the other
19 individual in respect of the child is reduced in accordance with the
20 determination.

21 **18 At the end of Subdivision AA of Division 1 of Part 4 of**
22 **Schedule 1**

23 Add:

24 **28C Paid parental leave**

25 Despite Subdivisions A and B, the Part B rate that an individual is
26 eligible for in respect of a day is nil if the day occurs during a PPL
27 period applying to the individual, or the individual's partner.

28 Note: The heading to clause 28B of Schedule 1 is replaced by the heading "**Adjusted taxable**
29 **income exceeding \$150,000**".

30 ***A New Tax System (Family Assistance) (Administration) Act***
31 ***1999***

32 **19 Subsection 3(1)**

33 Insert:

1 *early claim day*, in relation to:

- 2 (a) a claim for payment of family tax benefit by instalment; or
3 (b) a claim for payment of baby bonus in normal circumstances;
4 or
5 (c) a claim for payment of maternity immunisation allowance in
6 normal circumstances;

7 means the day occurring 97 days before the day that, on the day the
8 claim is made, is the expected day on which the child to whom the
9 claim relates will become an FTB child of the claimant. It does not
10 matter whether the child becomes such an FTB child on the
11 expected day.

12 **20 Subsection 3(1)**

13 Insert:

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

16 **21 At the end of section 7**

17 Add:

- 18 (3) A claim is not effective if it is made before the early claim day.

19 **22 After section 15A**

20 Insert:

21 **15B Deferral of determination of early claims**

22 If:

- 23 (a) an individual makes a claim for payment of family tax
24 benefit by instalment in respect of a child before the child is
25 an FTB child of the claimant; and
26 (b) the Secretary is satisfied that, at the time the determination
27 would otherwise be made, the claimant would be likely to be
28 eligible for family tax benefit in respect of the child if the
29 child were to become an FTB child of the claimant;

30 the Secretary must not determine the claim for family tax benefit
31 until the earlier of the following:

- 32 (c) the time when the child becomes an FTB child of the
33 claimant, or is stillborn;

- 1 (d) 28 days after the day that, on the day the claim is made, is the
2 expected day on which the child to whom the claim relates
3 will become an FTB child of the claimant.

4 **23 After subsection 38(2)**

5 Insert:

- 6 (2A) A claim is not effective if it is made before the early claim day.

7 **24 After subsection 39(1)**

8 Insert:

- 9 (1A) However, subsection (1) does not apply to a claim for payment of
10 baby bonus in respect of a child if:
11 (a) section 36A applied in relation to an individual's eligibility
12 for baby bonus in respect of the child, but ceased to apply
13 because of subsection 36A(3); and
14 (b) the claim is the individual's first claim for payment of baby
15 bonus in respect of the child after that section so ceased to
16 apply.

17 **25 Subsection 39(2)**

18 Omit "subsection (3)", substitute "subsections (3) and (3A)".

19 **26 After subsection 39(3)**

20 Insert:

- 21 (3A) If:
22 (a) the claimant, or the claimant's partner, made a claim in
23 accordance with Part 2-4 of the *Paid Parental Leave Act*
24 *2010* for parental leave pay for the child to whom the claim
25 for payment of baby bonus relates; and
26 (b) the Secretary notifies the claimant, or the claimant's partner,
27 under section 24 of that Act that parental leave pay is not
28 payable for the child; and
29 (c) the notice is given:
30 (i) after the end of the period of 52 weeks mentioned in
31 subsection (2) of this section; or
32 (ii) during the last 13 weeks of that period of 52 weeks;

1 subsection (2) of this section does not apply if the claim for
2 payment of baby bonus is made within the period of 13 weeks after
3 the day on which the notice is given.

4 **27 Subsections 41(3) and (4)**

5 Repeal the subsections, substitute:

6 *Deferral of “normal circumstances” baby bonus determination*
7 *pending birth etc. of child*

8 (3) If:

- 9 (a) the claim is one for payment of baby bonus in normal
10 circumstances, based on eligibility for baby bonus under
11 subsection 36(2), (3) or (5) of the Family Assistance Act; and
12 (b) at the time the determination would otherwise be made, the
13 child to whom the claim relates is not an FTB child of the
14 claimant; and
15 (c) the Secretary is satisfied that, at the time the determination
16 would otherwise be made, the claimant would be likely to be
17 eligible for baby bonus in respect of the child if the child
18 were to become an FTB child of the claimant;

19 the Secretary must not determine the claim for baby bonus until the
20 earlier of the following:

- 21 (d) the time when the child becomes an FTB child of the
22 claimant, or is stillborn;
23 (e) 28 days after the day that, on the day the claim is made, is the
24 expected day on which the child to whom the claim relates
25 will become an FTB child of the claimant.

26 *Deferral of “normal circumstances” baby bonus determination*
27 *pending resolution of parental leave pay*

28 (4) If:

- 29 (a) the claim is one for payment of baby bonus in normal
30 circumstances; and
31 (b) the claimant, or the claimant’s partner, has made a claim in
32 accordance with Part 2-4 of the *Paid Parental Leave Act*
33 *2010* for parental leave pay for the child to whom the claim
34 for baby bonus relates;

35 the Secretary must not determine the claim for baby bonus until
36 one of the following occurs:

- 1 (c) if the Secretary determines under that Act that parental leave
2 pay for the child is payable:
3 (i) the PPL period applying to the individual who made the
4 claim for parental leave pay starts; or
5 (ii) the Secretary revokes the determination under
6 section 25 of that Act;
7 (d) the Secretary determines under that Act that parental leave
8 pay for the child is not payable;
9 (e) the claim for parental leave pay is withdrawn under
10 section 61 of that Act.

11 *Deferral of “normal circumstances” maternity immunisation*
12 *allowance determination pending birth etc. of child*

- 13 (4A) If:
14 (a) the claim is one for payment of maternity immunisation
15 allowance in normal circumstances, based on eligibility for
16 the allowance under subsection 39(2), (2A) or (5) of the
17 Family Assistance Act, or subsection 39(6) of that Act
18 (where subsection 39(7) of that Act applies), in respect of a
19 child; and
20 (b) at the time the determination would otherwise be made, the
21 child is not an FTB child of the claimant; and
22 (c) the Secretary is satisfied that, at the time the determination
23 would otherwise be made, if the child were to become an
24 FTB child of the claimant, the claimant:
25 (i) would be likely to be eligible for family tax benefit in
26 respect of the child; or
27 (ii) would be likely to be so eligible except that the
28 claimant’s rate of family tax benefit, worked out under
29 Division 1 of Part 4 of the Family Assistance Act,
30 would be nil;
31 the Secretary must not determine the claim for maternity
32 immunisation allowance until the earlier of the following:
33 (d) the time when the child becomes an FTB child of the
34 claimant, or is stillborn;
35 (e) 28 days after the day that, on the day the claim is made, is the
36 expected day on which the child to whom the claim relates
37 will become an FTB child of the claimant.

28 Subsection 41(7)

Before “subparagraphs”, insert “paragraphs (4A)(b), (c) and (d) and”.

Note: The following heading to subsection 41(7) is inserted “*Effect of section 22A of the Family Assistance Act*”.

29 Paragraph 47B(1)(c)

Repeal the paragraph, substitute:

(c) as a result of that change in care:

(i) the child ceases to be an FTB child of the individual; or

(ii) neither the individual nor the individual’s partner is the primary carer of the child; and

30 Paragraph 84(1)(b)

After “the *Farm Household Support Act 1992*”, insert “, the *Paid Parental Leave Act 2010*”.

31 Subparagraphs 84A(1)(b)(ii), 92(1)(a)(i) and 92A(1)(a)(i)

After “the *Farm Household Support Act 1992*”, insert “, the *Paid Parental Leave Act 2010*”.

Child Support (Registration and Collection) Act 1988**32 Subsection 4(1)**

Insert:

instalment of parental leave pay means an instalment of parental leave pay under the *Paid Parental Leave Act 2010*.

33 After section 72AC

Insert:

72AD Deductions from parental leave pay

(1) The Registrar may give a written notice to the Secretary (within the meaning of the *Paid Parental Leave Act 2010*) if:

(a) the Secretary is required under the *Paid Parental Leave Act 2010* to pay an instalment of parental leave pay to a person; and

(b) either of the following applies:

- 1 (i) the person is a payer of an enforceable maintenance
2 liability;
- 3 (ii) the person owes a child support debt in relation to an
4 enforceable maintenance liability and an amount of the
5 debt remains unpaid after the day on which the debt
6 became due and payable under section 66 of this Act.
- 7 (2) The notice must:
- 8 (a) specify the person's name; and
9 (b) set out sufficient particulars to enable the Secretary to
10 identify the person; and
11 (c) if subparagraph (1)(b)(i) applies, or both
12 subparagraphs (1)(b)(i) and (ii) apply—instruct the Secretary
13 to make, subject to subsections (3) and (4), fortnightly
14 deductions of an amount specified in the notice from the
15 person's instalments of parental leave pay from a specified
16 day; and
17 (d) if subparagraph (1)(b)(ii) applies and subparagraph (1)(b)(i)
18 does not apply—instruct the Secretary to make, subject to
19 subsections (3) and (4), fortnightly deductions of an amount
20 specified in the notice from the person's instalments of
21 parental leave pay from a specified day until the debt is paid.
- 22 (3) The amount to be deducted from the person's instalment of
23 parental leave pay for a period must not exceed the amount (if any)
24 by which the person's instalment for the period exceeds the amount
25 ascertained by applying the protected earnings rate to that period.
- 26 (4) An amount is not to be deducted from the person's instalment of
27 parental leave pay for a period if the person's instalment for the
28 period is less than the amount ascertained by applying the
29 protected earnings rate to that period.
- 30 (5) A notice under subsection (1) is not invalid merely because:
- 31 (a) it specifies under paragraph (2)(c) or (d) an amount that
32 exceeds the amount that subsection (3) allows to be deducted;
33 or
34 (b) subsection (4) does not allow an amount to be deducted.

1 ***Data-matching Program (Assistance and Tax) Act 1990***

2 **34 Subsection 3(1) (at the end of paragraphs (d), (daa) and**
3 **(dd) of the definition of *personal assistance*)**

4 Add “or”.

5 **35 Subsection 3(1) (after paragraph (df) of the definition of**
6 ***personal assistance*)**

7 Insert:

8 or (e) an instalment of parental leave pay under the *Paid Parental*
9 *Leave Act 2010*;

10 ***Fringe Benefits Tax Assessment Act 1986***

11 **36 Subsection 136(1) (after paragraph (a) of the definition of**
12 ***salary or wages*)**

13 Insert:

14 (aa) a payment from which an amount must be withheld (even if
15 the amount is not withheld) under paragraph 12-110(1)(ca)
16 (about parental leave pay) in Schedule 1 to the *Taxation*
17 *Administration Act 1953*, other than a payment under Part 3-3
18 of the *Paid Parental Leave Act 2010* (Payment of instalments
19 by Secretary); and

20 ***Income Tax Assessment Act 1936***

21 **37 Subsection 6(1)**

22 Insert:

23 ***member of a family tax benefit (Part B) family without shared***
24 ***care***: a taxpayer is a ***member of a family tax benefit (Part B)***
25 ***family without shared care*** if:

- 26 (a) the taxpayer, or the taxpayer’s spouse while being the
27 taxpayer’s partner (within the meaning of the *A New Tax*
28 *System (Family Assistance) Act 1999*), is eligible for family
29 tax benefit at the Part B rate (within the meaning of that Act);
30 and
31 (b) clause 31 of Schedule 1 to that Act does not apply in respect
32 of the Part B rate.

1 **38 After paragraph 16(4)(fc)**

2 Insert:

3 (fca) the Families Secretary, or the Chief Executive Officer of
4 Centrelink, for the purpose of the administration of the *Paid*
5 *Parental Leave Act 2010*; or

6 **39 Sub-subparagraph 23AB(7)(a)(ii)(AA)**

7 Omit “subsections 159L(3A), (5A) and (5B)”, substitute
8 “section 159LA”.

9 **40 Sub-subparagraph 23AB(7)(a)(ii)(BA)**

10 Omit “subsections 159J(1AA), (3AA) and (3AB)”, substitute
11 “section 159JA”.

12 **41 Sub-subparagraph 23AB(7)(a)(ii)(D)**

13 Omit “subsections 159J(1AA), (3AA) and (3AB)”, substitute
14 “section 159JA”.

15 **42 Subsection 79A(4) (paragraph (aa) of the definition of**
16 ***relevant rebate amount*)**

17 Omit “subsections 159L(3A), (5A) and (5B)”, substitute
18 “section 159LA”.

19 **43 Subsection 79A(4) (paragraph (ba) of the definition of**
20 ***relevant rebate amount*)**

21 Omit “subsections 159J(1AA), (3AA) and (3AB)”, substitute
22 “section 159JA”.

23 **44 Subsection 79A(4) (paragraph (d) of the definition of**
24 ***relevant rebate amount*)**

25 Omit “subsections 159J(1AA), (3AA) and (3AB)”, substitute
26 “section 159JA”.

27 **45 Subsection 79B(6) (paragraph (aa) of the definition of**
28 ***concessional rebate amount*)**

29 Omit “subsections 159L(3A), (5A) and (5B)”, substitute
30 “section 159LA”.

1 **46 Subsection 79B(6) (paragraph (ba) of the definition of**
2 **concessional rebate amount)**

3 Omit “subsections 159J(1AA), (3AA) and (3AB)”, substitute
4 “section 159JA”.

5 **47 Subsection 79B(6) (paragraph (d) of the definition of**
6 **concessional rebate amount)**

7 Omit “subsections 159J(1AA), (3AA) and (3AB)”, substitute
8 “section 159JA”.

9 **48 Subsections 159J(1AA), (3AA) and (3AB)**

10 Repeal the subsections.

11 **49 After section 159J**

12 Insert:

13 **159JA Rebates for dependants—reduction because of certain other**
14 **benefits**

15 *Families without shared care percentages*

16 (1) A taxpayer is not entitled, in his or her assessment in respect of a
17 year of income, to a rebate under section 159J in respect of a
18 dependant for a part of the year, if:

19 (a) the dependant is included in class 1 or 2 in the table in
20 subsection 159J(2); and

21 (b) during that part of the year:

22 (i) the taxpayer is a member of a family tax benefit (Part B)
23 family without shared care; or

24 (ii) parental leave pay is payable under the *Paid Parental*
25 *Leave Act 2010* to the taxpayer, or to the taxpayer’s
26 spouse while being the taxpayer’s partner (within the
27 meaning of that Act).

28 Note: That part of the year may be the whole year.

29 (2) Subject to subsection (3), the rebate allowable to the taxpayer
30 under section 159J in respect of the dependant for the part (if any)
31 of the year not covered by paragraph (1)(b) of this section is such
32 part of the relevant rebate amount specified in column 3 of the

1 table in subsection 159J(2) as, in the Commissioner's opinion, is
2 reasonable in the circumstances.

3 *Families with shared care percentages*

4 (3) The rebate allowable to a taxpayer under section 159J in respect of
5 a dependant for a part (the *shared care period*) of a year of income
6 is to be worked out using the formula in subsection (4) of this
7 section, if:

8 (a) disregarding this subsection, the taxpayer would be entitled,
9 in his or her assessment in respect of the year, to a rebate
10 under section 159J in respect of the dependant; and

11 (b) the dependant is included in class 1 or 2 in the table in
12 subsection 159J(2); and

13 (c) during the shared care period:

14 (i) the taxpayer, or the taxpayer's spouse while being the
15 taxpayer's partner (within the meaning of the *A New
16 Tax System (Family Assistance) Act 1999*), was eligible
17 for family tax benefit at the Part B rate within the
18 meaning of that Act; and

19 (ii) clause 31 of Schedule 1 to that Act applied in respect of
20 that Part B rate because the taxpayer, or the taxpayer's
21 spouse, had a shared care percentage for an FTB child
22 (within the meaning of that Act).

23 Note: The *shared care period* may be the whole year.

24 (4) The formula is:

25
$$\left(1 - \frac{\text{Shared care rate}}{\text{Non-shared care rate}} \right) \times \text{Applicable rebate amount}$$

26 where:

27 *applicable rebate amount* is the amount of rebate that would have
28 been allowable under section 159J in respect of the shared care
29 period but for subsection (3) of this section.

30 *non-shared care rate* is the rate that would be the standard rate in
31 respect of the taxpayer or the taxpayer's spouse under clause 30 of
32 Schedule 1 to the *A New Tax System (Family Assistance) Act 1999*
33 if:

34 (a) clause 31 of that Schedule did not apply; and

1 (b) the FTB child in respect of whom the standard rate was
2 determined under clause 31 was the only FTB child of the
3 taxpayer or the taxpayer’s spouse, as the case requires.

4 *shared care rate* is the standard rate in respect of the taxpayer or
5 the taxpayer’s spouse worked out under clause 31 of Schedule 1 to
6 the *A New Tax System (Family Assistance) Act 1999*.

7 **50 Subsections 159L(3A), (5A) and (5B)**

8 Repeal the subsections.

9 Note: The heading to section 159L is replaced by the heading “**Rebates for housekeepers**”.

10 **51 After section 159L**

11 Insert:

12 **159LA Rebates for housekeepers—reduction because of certain**
13 **other benefits**

14 *Families without shared care percentages*

15 (1) A taxpayer is not entitled, in his or her assessment in respect of a
16 year of income, to a rebate under section 159L in respect of a
17 person (the *housekeeper*) for a part of the year, if, during that part
18 of the year:

19 (a) the taxpayer does not contribute to the maintenance of a
20 dependant specified in paragraph 159L(1)(c); and

21 (b) either or both of the following subparagraphs apply:

22 (i) the taxpayer is a member of a family tax benefit (Part B)
23 family without shared care;

24 (ii) parental leave pay is payable under the *Paid Parental*
25 *Leave Act 2010* to the taxpayer, or to the taxpayer’s
26 spouse while being the taxpayer’s partner (within the
27 meaning of that Act).

28 Note: That part of the year may be the whole year.

29 (2) Subject to subsection (3), the rebate allowable to the taxpayer
30 under section 159L in respect of the housekeeper for the part (if
31 any) of the year not covered by subsection (1) of this section is
32 such part of the rebate specified in subsection 159L(2) in relation
33 to the taxpayer as, in the Commissioner’s opinion, is reasonable in
34 the circumstances.

Families with shared care percentages

- 1
- 2 (3) The rebate allowable to a taxpayer under section 159L in respect of
- 3 a person (the *housekeeper*) for a part (the *shared care period*) of a
- 4 year of income is to be worked out using the formula in
- 5 subsection (4) of this section, if:
- 6 (a) disregarding this subsection, the taxpayer would be entitled,
- 7 in his or her assessment in respect of the year, to a rebate
- 8 under section 159L in respect of the housekeeper; and
- 9 (b) during the shared care period:
- 10 (i) the taxpayer, or the taxpayer's spouse while being the
- 11 taxpayer's partner as defined in the *A New Tax System*
- 12 *(Family Assistance) Act 1999*, was eligible for family
- 13 tax benefit at the Part B rate within the meaning of that
- 14 Act; and
- 15 (ii) clause 31 of Schedule 1 to that Act applied in respect of
- 16 that Part B rate because the taxpayer, or the taxpayer's
- 17 spouse, had a shared care percentage for an FTB child
- 18 (within the meaning of that Act); and
- 19 (iii) the taxpayer did not contribute to the maintenance of a
- 20 dependant specified in paragraph 159L(1)(c) of this Act.

21 Note: The *shared care period* may be the whole year.

- 22 (4) The formula is:

23
$$\left(1 - \frac{\text{Shared care rate}}{\text{Non-shared care rate}} \right) \times \text{Applicable rebate amount}$$

24 where:

25 ***applicable rebate amount*** is the amount of rebate that would have

26 been allowable under section 159L in respect of the shared care

27 period but for subsection (3) of this section.

28 ***non-shared care rate*** is the rate that would be the standard rate in

29 respect of the taxpayer or the taxpayer's spouse under clause 30 of

30 Schedule 1 to the *A New Tax System (Family Assistance) Act 1999*

31 if:

- 32 (a) clause 31 of that Schedule did not apply; and
- 33 (b) the FTB child in respect of whom the standard rate was
- 34 determined under clause 31 was the only FTB child of the
- 35 taxpayer or the taxpayer's spouse, as the case requires.

1 *shared care rate* is the standard rate in respect of the taxpayer or
2 the taxpayer's spouse worked out under clause 31 of Schedule 1 to
3 the *A New Tax System (Family Assistance) Act 1999*.

4 **52 After paragraph 202(l)**

5 Insert:

6 (la) to facilitate the administration of the *Paid Parental Leave Act*
7 *2010*; and

8 ***Income Tax Assessment Act 1997***

9 **53 Subsection 995-1(1)**

10 Insert:

11 *parental leave pay* has the meaning given by the *Paid Parental*
12 *Leave Act 2010*.

13 ***Medicare Levy Act 1986***

14 **54 Paragraph 8(1)(b)**

15 Omit "subsection 159J(1AA) or (1AB)", substitute "subsection
16 159J(1AB) or 159JA(1)".

17 **55 Paragraph 8(1)(d)**

18 Omit "subsection 159L(3A) or (3B)", substitute "subsection 159L(3B)
19 or 159LA(1)".

20 **56 Paragraph 8(2)(b)**

21 Omit "subsection 159J(1AA) or (1AB)", substitute "subsection
22 159J(1AB) or 159JA(1)".

23 **57 Paragraph 8(2)(d)**

24 Omit "subsection 159L(3A) or (3B)", substitute "subsection 159L(3B)
25 or 159LA(1)".

26 ***Social Security Act 1991***

27 **58 Subsection 8(1)**

28 Insert:

1 *instalment of parental leave pay* means an instalment of parental
2 leave pay under the *Paid Parental Leave Act 2010*.

3 **59 After paragraph 8(8)(c)**

4 Insert:

5 (d) an instalment of parental leave pay;

6 **60 After paragraph 93WC(2)(a)**

7 Insert:

8 (aa) includes an instalment of parental leave pay; and

9 **61 Point 1064-F14 (at the end of the definition of *leave***
10 ***payment*)**

11 Add “, but does not include an instalment of parental leave pay”.

12 **62 Point 1066A-G14 (at the end of the definition of *leave***
13 ***payment*)**

14 Add “, but does not include an instalment of parental leave pay”.

15 **63 Point 1067G-H20 (at the end of the definition of *leave***
16 ***payment*)**

17 Add “, but does not include an instalment of parental leave pay”.

18 **64 Point 1067L-D16 (at the end of the definition of *leave***
19 ***payment*)**

20 Add “, but does not include an instalment of parental leave pay”.

21 **65 Point 1068-G7AR (at the end of the definition of *leave***
22 ***payment*)**

23 Add “, but does not include an instalment of parental leave pay”.

24 **66 Point 1068A-E12 (at the end of the definition of *leave***
25 ***payment*)**

26 Add “, but does not include an instalment of parental leave pay”.

27 **67 Point 1068B-D18 (at the end of the definition of *leave***
28 ***payment*)**

29 Add “, but does not include an instalment of parental leave pay”.

68 Point 1071A-4 (at the end of the definition of *income*)

Add:
; and (f) instalments of parental leave pay.

69 After paragraph 1228(2)(c)

Insert:
(ca) an instalment of parental leave pay; or

70 Paragraph 1234A(1)(a)

After “the *Farm Household Support Act 1992*”, insert “, the *Paid Parental Leave Act 2010*”.

Taxation Administration Act 1953**71 Paragraphs 8WA(1AA)(b) and 8WB(1A)(a) and (b)**

After “(kb)”, insert “, (la)”.

72 After paragraph 12-110(1)(c) in Schedule 1

Insert:
(ca) *parental leave pay; or

73 At the end of section 16-155 in Schedule 1

Add:

Paid parental leave paid in error

- (3) Despite subsection (2), the *payment summary must not cover a *withholding payment if:
- (a) the withholding payment is a payment of an amount purported to have been paid by way of *parental leave pay; and
 - (b) the amount was not lawfully so payable.
- (4) The payer must, within 28 days of becoming aware that the *payment summary covers a *withholding payment to which subsection (3) applies:
- (a) give the recipient an amended payment summary that does not cover the withholding payment; or
 - (b) give the recipient notice in the *approved form; or

- 1 (c) give the Secretary (within the meaning of the *Paid Parental*
2 *Leave Act 2010*) notice in writing that the payer does not
3 intend to give the recipient an amended payment summary or
4 notice under this subsection.

5 **74 At the end of section 16-160 in Schedule 1**

6 Add:

- 7 (3) Despite subsection (1), the *payment summary must not cover a
8 *withholding payment if:
9 (a) the withholding payment is a payment of an amount
10 purported to have been paid by way of *parental leave pay;
11 and
12 (b) at the time the recipient asks for the payment summary, the
13 payer is aware that the amount was not lawfully so payable.

14 **75 Paragraph 18-65(1)(b) in Schedule 1**

15 Repeal the paragraph, substitute:

- 16 (b) either:
17 (i) the amount was so withheld, or paid to the
18 Commissioner, in error; or
19 (ii) in the case of an amount withheld from a payment of an
20 amount purported to have been paid by way of *parental
21 leave pay—the amount paid was not lawfully so
22 payable; and

23 **76 Subparagraph 18-65(1)(c)(i) in Schedule 1**

24 Omit “error”, substitute “matter mentioned in paragraph (b)”.

25 **77 Paragraph 18-65(1)(c) in Schedule 1**

26 Omit “21 July in the financial year after the one”, substitute “the
27 *financial year”.

28 **78 Paragraph 18-65(3)(e) in Schedule 1**

29 Omit “error”, substitute “matter mentioned in paragraph (1)(b) of this
30 section”.

31 **79 Subsection 18-65(4) in Schedule 1**

32 Omit “error”, substitute “matter mentioned in paragraph (1)(b)”.

1 **80 Paragraph 18-70(1)(b) in Schedule 1**

2 Repeal the paragraph, substitute:

3 (b) either:

4 (i) the amount was so withheld, or paid to the
5 Commissioner, in error; or

6 (ii) in the case of an amount withheld from a payment of an
7 amount purported to have been paid by way of *parental
8 leave—the amount paid was not lawfully so payable;
9 and

10 **81 Paragraph 18-70(1)(c) in Schedule 1**

11 Omit “error”, substitute “matter mentioned in paragraph (b)”.

12 **82 Paragraph 18-70(2)(e) in Schedule 1**

13 Omit “error”, substitute “matter mentioned in paragraph (1)(b)”.

14 **83 Subsection 355-65(2) in Schedule 1 (after table item 5)**

15 Insert:

- | | | | |
|----|----|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| 16 | 5A | (a) the *Families Secretary; or
(b) the Chief Executive Officer
of Centrelink | is for the purpose of administering the
<i>Paid Parental Leave Act 2010</i> . |
|----|----|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|

16 ***Veterans’ Entitlements Act 1986***

17 **84 Subsection 5H(1)**

18 Insert:

19 *instalment of parental leave pay* means an instalment of parental
20 leave pay under the *Paid Parental Leave Act 2010*.

21 **85 After paragraph 5H(8)(c)**

22 Insert:

23 (d) a payment of an instalment of parental leave pay;

24 **86 After paragraph 45UUC(2)(a)**

25 Insert:

26 (aa) includes an instalment of parental leave pay; and

27 **87 After paragraph 205(1)(ca)**

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Insert:

(cb) an amount has purported to have been paid by way of parental leave pay that was not lawfully so payable; or

88 Paragraph 205(2)(a)

After “, (ca)”, insert “, (cb)”.

89 Subsection 205(8) (paragraph (ba) of the definition of *excluded amount*)

Omit “(1)(ca)”, substitute “(1)(ca) or (cb)”.

90 Subsection 205(8) (paragraph (a) of the definition of *recoverable amount*)

Omit “or (ca)”, substitute “, (ca) or (cb)”.

1
2 **Schedule 2—Transitional provisions**

3 **Part 1—Transitional provisions relating to employer**
4 **determinations under the Paid Parental**
5 **Leave Act 2010**

6 **1 Employer determination made where expected or actual**
7 **date of birth is before 1 July 2011**

- 8 (1) The *Paid Parental Leave Act 2010* applies, with the modifications set
9 out in this item, in relation to a person who has made a claim for
10 parental leave pay for a child, if:
11 (a) for a claim made before the day the child is born—the
12 expected date of birth of the child is before 1 July 2011; or
13 (b) for a claim made after the child is born—the day the child is
14 born is before 1 July 2011.

15 Note: For a claim made before the day the child is born, see subitem (9) if the expected date of
16 birth of the child is before 1 July 2011, but the child is born on or after that date.

- 17 (2) Section 101 of that Act (and the other provisions of that Act so far as
18 they relate to that section) applies in relation to the person as if
19 subsections (1) and (2) of that section were omitted and the following
20 subsection substituted:

- 21 (1) The Secretary must make a determination under this section (the
22 ***employer determination***) that a person's employer is to pay the
23 person instalments if the Secretary is satisfied, when making the
24 determination, that:
25 (a) a payability determination that parental leave pay is payable
26 to the person, or an initial eligibility determination for the
27 person, is in force; and
28 (b) the employer has made an election under section 109 that
29 applies to the person; and
30 (c) the person has consented in the claim to the employer paying
31 instalments to the person; and
32 (d) the person is likely to be an Australian-based employee of the
33 employer during whichever of the following periods applies:

Schedule 2 Transitional provisions

Part 1 Transitional provisions relating to employer determinations under the Paid Parental Leave Act 2010

- 1 (i) if the Secretary has made a payability determination that
2 parental leave pay is payable to the person—the
3 person’s PPL period;
- 4 (ii) otherwise—the period of days for which instalments are
5 likely, if the determination is made, to be payable to the
6 person by the employer; and
- 7 (e) the employer has an ABN; and
- 8 (f) if paragraphs (b) to (e) are satisfied in relation to more than
9 one employer of the person—the person nominated the
10 employer in the claim as the employer who would be
11 required to pay instalments to the person.
- 12 (3) For the purposes of this item, an employer determination made under
13 subsection 101(1), as that subsection applies because of subitem (2) of
14 this item, is a *transitional employer determination*.
- 15 (4) The following provisions of that Act do not apply in relation to a
16 transitional employer determination:
- 17 (a) section 103 (which deals with responding to a notice of an
18 employer determination);
- 19 (b) subsection 107(2) (which deals with when an employer
20 determination comes into force);
- 21 (c) subsections 207(3) and 224(1) (which deal with applying for
22 review of employer determination decisions).
- 23 (5) Within 14 days after the date of the notice given under section 102 of
24 that Act in relation to the transitional employer determination, the
25 employer may give the Secretary a written notice (the *acceptance*
26 *notice*) that complies with section 104 of that Act.
- 27 (6) If the employer gives the acceptance notice to the Secretary within that
28 14 day period, the transitional employer determination comes into force
29 on the day the Secretary receives the acceptance notice.
- 30 (7) If the employer does not give the acceptance notice to the Secretary
31 within that 14 day period, the following paragraphs have effect:
- 32 (a) the Secretary must revoke the transitional employer
33 determination;
- 34 (b) the revocation comes into force on the day of the revocation;
- 35 (c) to avoid doubt, subsection 108(5) of that Act (which deals
36 with giving notice of the revocation) applies in relation to the
37 revocation.
-

- 1 (8) The Secretary may extend the 14 day period referred to in subitem (5)
2 in relation to an employer. If the Secretary does so, subitems (6) and (7)
3 have effect accordingly.
- 4 (9) Despite paragraph (1)(a) and subitem (2) of this item, if the person's
5 child is born on or after 1 July 2011, then the following paragraphs have
6 effect:
- 7 (a) the Secretary may make an employer determination for the
8 person and the person's employer under section 101 of the
9 *Paid Parental Leave Act 2010*, as that section applies apart
10 from this item;
- 11 (b) if the Secretary does so and has previously made a
12 transitional employer determination for the person and the
13 employer, the Secretary is taken never to have made the
14 transitional employer determination.
- 15 (10) The following provisions of the *Paid Parental Leave Act 2010*, apply in
16 relation to this item as if it were a provision of that Act:
- 17 (a) section 275 (which deals with how that Act applies to an
18 adopted child);
- 19 (b) section 276 (which deals with how that Act applies to claims
20 made in exceptional circumstances).

2 Employer determination made where expected date of birth is on or after 1 July 2011 but child born before that date

- 21 (1) This item applies if:
- 22
- 23 (a) the Secretary makes an employer determination for an
24 employer and a person under the *Paid Parental Leave Act*
25 *2010*; and
26
- 27 (b) the person's claim is made before the day the child is born;
28 and
- 29 (c) the expected date of birth of the child is on or after 1 July
30 2011; and
- 31 (d) the child is born before 1 July 2011; and
- 32 (e) the person's employer has not made an election under
33 section 109 of that Act that applies to the person.
- 34 (2) If, after the employer determination is made, the Secretary makes a
35 payability determination that parental leave pay is payable to the person
36 for the child, the notice given to the employer under section 113 of that
37 Act must:

Schedule 2 Transitional provisions

Part 1 Transitional provisions relating to employer determinations under the Paid Parental Leave Act 2010

- 1 (a) state the day the child was born; and
2 (b) be dated as at the date the preparation of the notice was
3 completed; and
4 (c) contain a statement to the effect that the employer
5 determination will be revoked, unless the employer:
6 (i) agrees to being required to pay instalments to the
7 person, even though the child was born before 1 July
8 2011; and
9 (ii) gives the Secretary a written notice indicating that
10 agreement within 14 days of the date referred to in
11 paragraph (b).
- 12 (3) If the employer does not give the notice referred to in
13 subparagraph (2)(c)(ii) to the Secretary within that 14 day period, the
14 following paragraphs have effect:
15 (a) the Secretary must revoke the employer determination;
16 (b) the revocation comes into force on the day of the revocation;
17 (c) to avoid doubt, subsection 108(5) of that Act (which deals
18 with giving notice of the revocation) applies in relation to the
19 revocation;
20 (d) section 103 of that Act (which deals with responding to a
21 notice of an employer determination) is taken to have never
22 applied in relation to the employer determination.
- 23 (4) The following provisions of that Act apply in relation to this item as if it
24 were a provision of that Act:
25 (a) section 275 (which deals with how that Act applies to an
26 adopted child);
27 (b) section 276 (which deals with how that Act applies to claims
28 made in exceptional circumstances).

1

2

Part 2—Other transitional provisions

3

3 Eligibility for baby bonus

4

The amendments of section 36 of the *A New Tax System (Family Assistance) Act 1999* made by this Act do not affect:

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6

(a) an individual's eligibility under subsection 36(2) of that Act for baby bonus in respect of a child who was born before 1 January 2011; or

7

8

9

(b) an individual's eligibility under subsection 36(3) of that Act for baby bonus in respect of a child who was entrusted to the person's care before 1 January 2011; or

10

11

12

(c) an individual's eligibility under subsection 36(4) of that Act for baby bonus in respect of a child who was delivered before 1 January 2011; or

13

14

15

(d) an individual's eligibility under subsection 36(5) of that Act for baby bonus in respect of a child who was entrusted to the person's care before 1 January 2011.

16

17

18

4 Eligibility for maternity immunisation allowance

19

The amendment of section 39 of the *A New Tax System (Family Assistance) Act 1999* made by this Act does not affect an individual's eligibility under subsection 39(3) of that Act for maternity immunisation allowance in respect of a child who was delivered before 1 January 2011.

20

21

22

23

24

5 Claims for family tax benefit, baby bonus or maternity immunisation allowance

25

26

(1) The amendments of the *A New Tax System (Family Assistance) (Administration) Act 1999* made by this Act do not affect a claim for family tax benefit, baby bonus or maternity immunisation allowance made under that Act before 1 October 2010.

27

28

29

30

(2) Without limiting subitem (1), the amendment of section 47B of the *A New Tax System (Family Assistance) (Administration) Act 1999* made by this Act does not affect a claim for baby bonus made under that Act before 1 January 2011.

31

32

33

1 **6 Existing notifications given under section 45 of the *Child***
2 ***Support (Registration and Collection) Act 1988***

3 To avoid doubt, if:

- 4 (a) a notice was given under section 45 of the *Child Support*
5 *(Registration and Collection) Act 1988* before the
6 commencement of this item instructing an employer to make
7 periodic deductions from a person's salary or wages; and
8 (b) the notice was in force immediately before that
9 commencement;

10 the notice continues in force after that commencement as if those salary
11 or wages included the person's instalments of parental leave pay.

12 **7 Application of section 72AD of the *Child Support***
13 ***(Registration and Collection) Act 1988* to existing**
14 **liabilities**

15 To avoid doubt, section 72AD of the *Child Support (Registration and*
16 *Collection) Act 1988* as inserted by this Act applies in relation to:

- 17 (a) a liability of a kind referred to in subparagraph (1)(b)(i) of
18 that section; or
19 (b) a debt of a kind referred to in subparagraph (1)(b)(ii) of that
20 section;

21 that existed immediately before the commencement of this item in the
22 same way that it applies to such a liability or debt that comes into
23 existence after that commencement.