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THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

OMNIBUS REPEAL DAY (AUTUMN 2015) BILL 2015

EXPLANATORY MEMORANDUM

(Circulation with the authority of the Parliamentary Secretary to the Prime Minister,
the Hon Christian Porter MP)

OMNIBUS REPEAL DAY (AUTUMN 2015) BILL 2015

Outline

The Omnibus Repeal Day (Autumn 2015) Bill 2015 (the Bill) is a whole of government initiative to amend or repeal legislation across seven portfolios. The Bill brings forward a range of non-controversial measures to reduce regulatory burden for business, families, individuals and the community sector that are not the subject of individual stand-alone bills. For example, this Bill:

- Amends the *Health and Other Services (Compensation) Act 1995* to remove the requirement for compensation recipients to submit a statutory declaration when submitting a claim for benefits provided under Commonwealth Government programmes for Medicare, nursing home, residential care and home care services.
- Amends the *A New Tax System (Family Assistance) (Administration) Act 1999*, the *Paid Parental Leave Act 2010*, the *Social Security (Administration) Act 1999* and the *Student Assistance Act 1973* to facilitate greater public access to aggregated information that does not disclose information about a particular person.

The Bill also includes measures that repeal redundant and spent Acts and provisions in Commonwealth Acts, and complements the measures included in the Statute Law Revision Bill (No.1) 2015 and the Amending Acts 1980 to 1989 Repeal Bill 2015. For example, this Omnibus Bill repeals the following:

- the *Meat Export Charge Act 1984*, and the *Meat Export Charge Collection Act 1984*, both of which are examples of redundant Acts now replaced by the 2011 Export Certification Reform Package, and where fees are now cost recovered through other relevant Commonwealth legislation.

In total, this Bill, the Statute Law Revision Bill (No.2) 2015 and the Amending Acts 1980 to 1989 Repeal Bill 2015 will repeal 890 Commonwealths Acts.

Repeal of these Acts ensures regulation is easily accessible, continues to deliver on policy outcomes and only remains in force for as long as necessary. Making regulation easily accessible means that business, individuals and community organisations spend less time trawling through regulations.

The explanatory notes mirror the Bill and are structured by portfolio, with the Department of Veterans' Affairs following. A brief outline is provided for each Schedule with explanatory notes for relevant items.

Financial Impact Statements

This Bill has no financial implications.

Statement of Compatibility with Human Rights

This Bill is compatible with the human rights and freedoms recognised or declared in Part 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*. See Statement of Compatibility with Human Rights at the end of this explanatory memorandum.

Abbreviation	Full reference
AAAS Act	<i>Aboriginal Affairs (Arrangements with States) Act 1973</i>
AAT	Administrative Appeals Tribunal
ALC	Australian Landcare Council
ATSIQDL Act	<i>Aboriginal and Torres Strait Islanders (Queensland Discriminatory Laws) Act 1975</i>
ATSIQRCSM Act	<i>Aboriginal and Torres Strait Islanders (Queensland Reserves and Communities Self-management) Act 1978</i>
BDA Committee	Biological Diversity Advisory Committee
CP Act	<i>Corporations Act 2001</i>
<i>Criminal Code</i>	<i>Criminal Code Act 1995</i>
DA Act	<i>Dairy Adjustment Act 1974</i>
DHS	Department of Human Services
DMPC Act	<i>Domestic Meat Premises Charge Act 1993</i>
DMS programme	Disability Management Service programme
EIMCC Act	<i>Export Inspection and Meat Charges Collection Act 1985</i>
EPBC Act	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
FFR Act	<i>Federal Financial Relations Act 2009</i>
HOSC Act	<i>Health and Other Services (Compensation) Act 1995</i>
ICCPR	<i>International Covenant on Civil and Political Rights</i>
ICESCR	<i>International Covenant on Economic, Social and Cultural Rights</i>
IMAA 1959	<i>International Monetary Agreements Act 1959</i>
ITAA 1997	<i>Income Tax Assessment Act 1997</i>
ITAA 1936	<i>Income Tax Assessment Act 1936</i>
ITWTR Act	<i>Income Tax (Withholding Tax Recoupment) Act 1971</i>
MEC Act	<i>Meat Export Charge Act 1984</i>
MECC Act	<i>Meat Export Charge Collection Act 1984</i>
MI Act	<i>Meat Inspection Act 1983</i>
MIA Act	<i>Meat Inspection Arrangements Act 1964</i>
NGF	National Guarantee Fund
NHTA Act	<i>Natural Heritage Trust of Australia Act 1997</i>
NHTA Committee	Natural Heritage Trust Advisory Committee
NRMFA Act	<i>Natural Resources Management (Financial Assistance) Act 1992</i>
NTSFA Act	<i>A New Tax System (Family Assistance) Act 1999</i>
NTSFA Admin Act	<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>
OSSRA Act	<i>Occupational Superannuation Standards Regulations Application Act 1992</i>
PIC Act	<i>Primary Industry Councils Act 1991</i>
PPL Act	<i>Paid Parental Leave Act 2010</i>
RAF Scheme	Retirement Assistance for Farmers Scheme
RASF Scheme	Retirement Assistance for Sugarcane Farmers Scheme
SA Act	<i>Student Assistance Act 1973</i>
SGAA Act	<i>States Grants (Aboriginal Advancement) Act 1972</i>
SS Act	<i>Social Security Act 1991</i>
SSA Act	<i>Social Security (Administration) Act 1999</i>
TLCSFS Act	<i>Taxation Laws (Clearing and Settlement Facility Support) Act 2004</i>
VE Act	<i>Veterans' Entitlements Act 1986</i>

Clause 1: Short Title

This specifies the short title of the Act as the *Omnibus Repeal Day (Autumn 2015) Act 2015*.

Clause 2: Commencement

The table in this clause sets out when the Bill's provisions will commence. The table provides that clauses 1 to 3 (and anything else not covered in the table) will commence on the date the Bill receives the Royal Assent.

Schedules 1, 2, 4, and 6 will commence the day after the Bill receives the Royal Assent.

Schedule 5, Items 1 to 16 and 22 to 83 will commence the day after the Bill receives the Royal Assent.

Schedule 7, Items 1 to 4 will commence the day after the Bill receives the Royal Assent.

Schedule 3 will commence the later of:

- a) 1 July 2015; and
- b) the 28th day after this Act receives the Royal Assent.

Schedule 5, Items 17 to 21 will commence the later of:

- a) the start of the day after this Act receives the Royal Assent; and
- b) immediately after the commencement of Item 127 in Schedule 7 to the *Omnibus Repeal Day (Spring 2014) Bill 2014*.

However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.

Schedule 7, Items 5 to 23 will commence the later of:

- a) the start of the day after this Act received the Royal Assent; and
- b) immediately after the commencement of Schedule 4 to the *Statute Law Revision Act (No. 1) 2015*.

Clause 3: Schedules

This clause provides that an Act that is specified in a Schedule is amended or repealed as set out in that Schedule and any other Item in a Schedule operates according to its terms.

Schedule 1—Agriculture

Outline

Schedule 1 will repeal seven redundant Acts administered in the Agriculture portfolio, abolish the Australian Landcare Council and make minor consequential amendments to update references in four additional Acts.

Part 1—Repeals of Acts

Outline

Part 1 will repeal redundant Acts from the Agriculture portfolio.

Notes on Clauses

Dairy Adjustment Act 1974

Item 1: The whole of the Act

Item 1 will repeal the *Dairy Adjustment Act 1974* (the DA Act), which was enacted to provide financial assistance to dairy adjustment programs. The DA Act enabled the Commonwealth to enter into agreements and make payments to the states. States carried out the payments in accordance with the arrangements set out in the agreement and the latest agreement came into effect in 1976.

The period for the approval of a new agreement with the states, pursuant to the DA Act, lapsed in 1977. There are no agreements currently in place between the Commonwealth and a state regarding the DA Act. All agreements entered into with the states have run their course and all loans, payments and repayment obligations have been finalised. As such, the DA Act is redundant.

Domestic Meat Premises Charge Act 1993

Item 2: The whole of the Act

Item 2 will repeal the *Domestic Meat Premises Charge Act 1993* (the DMPC Act), which will be redundant upon repeal of the *Meat Inspection Act 1983* (MI Act) (Item 5 below).

The DMPC Act provides for the imposition of a prescribed charge payable by an accredited operator or owner of an accredited killing or processing plant (meat premises), located in a state or territory to which the *Meat Inspection Act 1983* extends, and where the plant is not an establishment within the meaning of the *Export Inspection and Meat Charges Collection Act 1985*. As the MI Act is not currently extended to any Australian state or territory, there are no meat premises that meet the charge criteria. The Department of Agriculture deregistered the last two meat establishments captured by the DMPC Act on 12 June 2009.

Meat Export Charge Act 1984

Item 3: The whole of the Act

Item 3 will repeal the *Meat Export Charge Act 1984* (the MEC Act), which is redundant. The MEC Act was enacted to impose a charge on applications for the inspection of export meat and meat products.

The inspection of meat and meat products for export was overhauled in the Australian Government's Export Certification Reform Package in October 2011. Cost recovery arrangements are now set out under the Australian Export Meat Inspection System and fees are collected under other Commonwealth legislation.

Meat Export Charge Collection Act 1984

Item 4: The whole of the Act

Item 4 will repeal the *Meat Export Charge Collection Act 1984* (the MECC Act), which will be redundant upon repeal of the MEC Act (Item 3 above). The MECC Act was enacted to provide for the collection of the charge imposed by the MEC Act.

Meat Inspection Act 1983

Item 5: The whole of the Act

Item 5 will repeal the *Meat Inspection Act 1983* (the MI Act), which is redundant. The MI Act was enacted to provide for the domestic inspection of meat that is intended for human consumption or for use as animal food.

None of the activities empowered by the MI Act are currently carried out by the Commonwealth. Domestic meat inspection is carried out by the states and territories under their own legislation.

Meat Inspection Arrangements Act 1964

Item 6: The whole of the Act

Item 6 will repeal the *Meat Inspection Arrangements Act 1964* (the MIA Act), which is redundant. The MIA Act was enacted to enable the Commonwealth to enter into an arrangement with a state or state meat authority for Commonwealth inspectors to inspect meat for consumption in Australia.

The Commonwealth no longer employs any domestic state meat inspectors. Inspection for the purpose of domestic meat consumption is undertaken solely by state or state meat authority employees. There are no current arrangements in place under the MIA Act.

Primary Industry Councils Act 1991

Item 7: The whole of the Act

Item 7 will repeal the *Primary Industry Councils Act 1991* (the PIC Act), which is redundant. The PIC Act was enacted to establish industry councils for primary industries. The objectives of the councils are to assist the Government with the development of sound, consistent and comprehensive policies concerning primary industries.

At present, no industry councils established by the PIC Act exist and none have been established under this Act since 1993. Two councils were previously established under the PIC Act but are now ceased—the Grains Industry Council (established in 1991 and ceased in 1999) and the Australian Pig Industry Council (established in 1993 and ceased in 1998).

The proposed repeal of the PIC Act is consistent with recommendations made by the National Commission of Audit for rationalising Government bodies (*Towards Responsible Government*, February 2014) and the Smaller Government initiatives announced in the 2014–15 Federal Budget.

The Minister for Agriculture is currently supported by the Agricultural Industry Advisory Council for advice on contemporary issues affecting Australia's agricultural, fishing and forestry sectors. Additionally, the Forest Industry Advisory Council provides advice on proposed legislation or policies affecting the forestry sector.

Part 2—Abolition of the Australian Landcare Council

Outline

Part 2 will amend the *Natural Resources Management (Financial Assistance) Act 1992* (the NRMFA Act) to abolish the Australian Landcare Council (the ALC). In May 2014, the Government announced that to reduce unnecessary duplication and red tape, the ALC and the Natural Heritage Trust Advisory Committee (NHTA Committee) would be consolidated into one committee.

There are currently no members on the ALC as the appointment terms for the majority of ALC members lapsed in 2013 and the remainder have resigned or their tenure expired. A new advisory committee, the National Landcare Advisory Committee has been established and will combine the functions of the ALC and the Natural Heritage Trust Advisory Committee, which is being abolished in Part 1 of Schedule 2.

Notes on Clauses

Natural Resources Management (Financial Assistance) Act 1992

Item 8: Title

Item 8 will delete 'to establish an Australian Landcare Council' from the title at the beginning of the NRMFA Act.

Item 9: Subsection 4(1) (definition of *Chairperson*)

Item 10: Subsection 4(1) (definition of *Council*)

Item 11: Subsection 4(1) (definition of *Environment Minister*)

Item 12: Subsection 4(1) (definition of *member*)

Items 9 to 12 will repeal obsolete definitions from the 'Interpretation' section of the NRMFA Act relating to the ALC for *Chairperson*, *Council*, *Environment Minister* and *member*.

Item 13: Paragraph 11(5)(b)

Item 13 will repeal paragraph 11(5)(b) of the NRMFA Act. Section 11 deals with the operation of the Natural Resources Management special account and paragraph 11(5)(b) provides for making payments from the account in respect of the expenses incurred by the ALC in the performance of its functions.

Item 14: Part 4

Item 14 will repeal Part 4 of the NRMFA Act in its entirety, which deals with the establishment, constitution, meetings and members of the ALC.

Item 15: Section 27

Item 15 will repeal section 27 of the NRMFA Act, which requires the ALC to prepare an annual report and for the minister to table the annual report in Parliament. The final annual report of the ALC was tabled in Parliament on 13 May 2014.

Item 16: Application provision

Item 16 provides that the proposed repeal of paragraph 11(5)(b) of the NRMFA Act, at Item 13 above, will not apply in relation to expenses incurred before the commencement of this Part. This will ensure that amounts may be debited from the Natural Resources Management account for expenses incurred by the ALC before its abolition.

Part 3—Other amendments

Outline

Part 3 will make consequential amendments to four other Acts administered in the Agriculture portfolio arising from the proposed repeal of Acts under Part 1.

Notes on clauses

Export Inspection and Meat Charges Collection Act 1985

Item 17: Title

Item 17 will delete ‘Domestic Meat Premises Charge Act 1993’ from the title at the beginning of the *Export Inspection and Meat Charges Collection Act 1985* (the EIMCC Act).

Item 18: Section 1

Item 18 will amend the short title of the EIMCC Act by deleting ‘and Meat’. Therefore, following commencement of this Part, the new short title of the EIMCC Act will be ‘*Export Inspection Charges Collection Act 1985*’.

Item 19: Subsection 3(1) (paragraph (c) of the definition of *charge*)

Item 20: Subsection 3(1) (paragraph (d) of the definition of *charge*)

Item 21: Subsection 3(1) (definition of *domestic meat premises charge*)

Item 22: Subsection 3(1) (definition of *killing or processing plant*)

Items 19 to 22 will repeal obsolete definitions from the ‘Interpretation’ section of the EIMCC Act for ‘*domestic meat premises charge*’ and ‘*killing or processing plant*’ and make associated updates to punctuation.

Item 23: Subsection 5(4)

Item 23 will repeal subsection 5(4) of the EIMCC Act, which deals with the manner of payment of the domestic meat premises charge.

Item 24: Section 12A

Item 24 will repeal section 12A of the EIMCC Act, which provides that the Secretary of the Department of Agriculture may issue a direction for the withdrawal of services if a domestic meat premises charge has not been paid.

Item 25: Subsection 16(1) (definition of *relevant decision*)

Item 25 will delete a reference to a decision of the Secretary of the Department of Agriculture made under section 12A of the EIMCC Act, which will be obsolete following commencement of this Part. Section 16 of the EIMCC Act deals with reviewable decisions.

Item 26: Section 16B

Item 26 will repeal section 16B of the EIMCC Act, which is a delegation power relating to section 12A of the EIMCC Act. The delegation power will be obsolete following commencement of this Part.

Item 27: Application provisions

Item 27 will ensure that the EIMCC Act continues to apply in relation to any domestic meat charge imposed before the commencement of this Item. Item 27 also confirms that decisions made on or after the commencement of this Item are made by an authorised person under subsection 11(2), consistent with the amendment made by Item 25.

Export Inspection (Establishment Registration Charges) Act 1985

Item 28: Section 3

Item 28 will amend the reference to the EIMCC Act in Section 3 of the *Export Inspection (Establishment Registration Charges) Act 1985* by deleting ‘and Meat’.

Export Inspection (Quantity Charge) Act 1985

Item 29: Section 3

Item 29 will amend the reference to the EIMCC Act in Section 3 of the *Export Inspection (Quantity Charge) Act 1985* by deleting ‘and Meat’.

Export Inspection (Service Charge) Act 1985

Item 30: Section 3

Item 30 will amend the reference to the EIMCC Act in Section 3 of the *Export Inspection (Service Charge) Act 1985* by deleting ‘and Meat’.

Schedule 2 – Environment

Outline

Schedule 2 will amend and repeal provisions in Acts administered in the Environment portfolio, making minor technical amendments to streamline regulatory arrangements.

Part 1 – Abolition of the Natural Heritage Trust Advisory Committee

Outline

Part 1 will amend the *Natural Heritage Trust of Australia Act 1997* (NHTA Act) to abolish the Natural Heritage Trust Advisory Committee (the NHTA Committee). In May 2014, the Government announced that to reduce unnecessary duplication and red tape, the Australian Landcare Council (ALC) and the NHTA Committee would be consolidated into one committee.

The NHTA Committee has not met since 2010. A new advisory committee, the National Landcare Advisory Committee, has been established and will combine the functions of the NHTA Committee and the ALC, which is being abolished in Part 2 of Schedule 1.

Notes on Clauses

Natural Heritage Trust of Australia Act 1997

Item 1: Section 3

Item 1 will amend the simplified outline of the NHTA Act to remove reference to the NHTA Committee.

Item 2: Part 5

Item 2 will remove Part 5 of the NHTA Act which established and sets out conditions and procedures for the NHTA Committee.

Item 3: Section 54 (definition of *Committee*)

Item 4: Section 54 (definition of *Committee member*)

Items 3 and 4 make consequential amendments to the removal of Part 5 of the NHTA Act, removing definitions which only relate to Part 5 of the NHTA Act.

Part 2 – Abolition of the Biological Diversity Advisory Committee

Outline

Part 2 will amend the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) to abolish the Biological Diversity Advisory Committee (the BDA Committee). The BDA Committee was established to advise the Minister for the Environment on matters relating to the conservation and ecologically sustainable use of biological diversity.

Membership of the BDA Committee lapsed in 2007. Therefore, the legislation establishing it is no longer required.

Notes on Clauses

Environment Protection and Biodiversity Conservation Act 1999

Item 5: Division 2 of Part 19

Item 5 will repeal the Division of the EPBC Act that establishes the BDA Committee and its functions.

Item 6: Paragraph 506(b)

Item 6 will repeal paragraph 506(b) of the EPBC Act to remove a reference to the BDA Committee referring to the terms and conditions for members and procedures of the Committee.

Part 3 – Plans

Outline

The EPBC Act requires certain areas to be covered by a protected area management plan. Due to the application of the Environment Protection and Management Ordinance 1987, Heard Island and McDonald Islands were exempted from this requirement under certain sections of the EPBC Act. This was to prevent multiple management plans being required to apply to the same areas.

Notes on Clauses

Environment Protection and Biodiversity Conservation Act 1999

Item 7: Subsection 316(7)

Item 8: Subsection 324T(1)

Item 9: Subsection 324T(2)

Item 10: Subsection 328(7)

Item 11: Subsection 341U(1)

Item 12: Subsection 341U(2)

Items 7 to 12 will make amendments to the EPBC Act to remove exemptions for Heard Island and McDonald Islands and correct references to subsections. As Heard Island and McDonald Islands were incorporated into the Heard Island and McDonald Islands Marine Reserve in 2002, they are covered by exemptions under 316(6), 324T(1), 328(6) and 341U(1). The original exemptions under subsections 316(7), 324T(2), 328(7) and 341U(2) are therefore duplicative and redundant.

Part 4 – Director’s functions and powers

Outline

Part 4 will remove a redundant reference in the EPBC Act to the part of the Australian National Botanic Gardens that is in the Jervis Bay Territory and was incorporated into Booderee National Park in 2000.

Notes on Clauses

Environment Protection and Biodiversity Conservation Act 1999

Item 13: Subsection 514D(3)

Item 13 will repeal subsection 514D(3) of the EPBC Act which requires that the Director of National Parks consult and have regard to the views of the Chairperson of the Wreck Bay Aboriginal Community Council in relation to the portion of the Australian National Botanic Gardens that is in the Jervis Bay Territory.

In 2000, this area was transferred to the Booderee National Park, to be jointly managed by the Director of National Parks and the community. Consultation requirements in relation to the Park under paragraph 514D(2)(c) now apply. As such, subsection 514D(3) is redundant.

Schedule 3 – Health

Outline

Schedule 3 will make minor amendments to, and repeal provisions in one Act administered in the Health portfolio.

Notes on Clauses

Health and Other Services (Compensation) Act 1995

The *Health and Other Services (Compensation) Act 1995* (the HOSC Act) requires the recovery of Commonwealth funds, including Medicare benefits, nursing home benefits, residential care and home care subsidies, paid to claimants for health and other services when they receive a judgment or settlement resulting from a compensation claim where a claimant has received \$5,000 or more.

The objective of the HOSC Act is to ensure that successful claimants for compensation do not ‘double dip’. Double dipping is where a claimant receives a Medicare or nursing home benefit, residential care or home care subsidy with respect to their compensable injuries or diseases prior to the judgment/settlement of a claim, and then receives compensation for their medical costs, and does not repay these benefits to the Commonwealth.

The recovery of funds under the HOSC Act is administered by the Department of Human Services (DHS). The HOSC Act sets out a number of steps by which compensation claimants notify DHS of any compensation they receive and quantify the quantum of funds to be recovered.

This schedule will amend the HOSC Act to reduce the regulatory burden on both compensation payers and claimants, and automate certain compensation recovery procedures for DHS. The amendments propose to remove the requirement for claimants to sign a statutory declaration when submitting a compensation claim and remove the requirement for both the compensation payer and claimant to sign a notification to Medicare of the settlement of the compensation claim.

Item 1: Subsection 18(1)

Item 1 adds a note to subsection 18(1) to state that sections 137.1 and 137.2 of the *Criminal Code Act 1995* (the *Criminal Code*) apply when providing false or misleading information or documents.

Item 2: Subsection 18(2)

Item 2 amends subsection 18(2) of the HOSC Act to remove the requirement for claimants to submit a statutory declaration. The claimant is able to instead declare that the information provided is true and correct using existing forms required for this process, which will be updated to enable this provision.

Item 3: Subsection 23(6)

Item 3 amends subsection 23(6) of the HOSC Act to remove the requirement for a notice of judgment or settlement form to be signed by both the claimant and the compensation payer and instead requires only the compensation payer to sign. This removes a significant administrative burden for the compensation payer, also greatly reducing the risk of non-compliance to section 23 notification provisions of the HOSC Act. The claimant will also have a reduction in work effort as they will not have to find a suitable person to sign their statutory declaration.

Item 4: Subsection 23A(2)

Item 4 adds a note to subsection 23A(2) to state that sections 137.1 and 137.2 of the *Criminal Code* apply when providing false or misleading information or documents.

Item 5: Subsection 23B(3)

Item 5 adds a note to subsection 23B(3) to state that sections 137.1 and 137.2 of the *Criminal Code* apply when providing false or misleading information or documents.

Item 6: Subsection 23A(4)

Item 6 amends subsection 23A(4) of the HOSC Act to remove the requirement for claimants to submit a statutory declaration. The claimant is able to instead declare that the information provided is true and correct using existing forms required for this process, which will be updated to enable this provision.

Item 7: Application provisions

Item 7 specifies that the amendments made by Items 2, 3 and 6 of this schedule apply to statements or notices given on or after the commencement of the Item.

Schedule 4 – Prime Minister and Cabinet

Outline

Schedule 4 will repeal redundant legislation in the Prime Minister and Cabinet portfolio. It will also make a consequential amendment to remove reference to repealed legislation.

Notes on Clauses

Part 1 – Repeals of Acts

Outline

Part 1 will repeal redundant Acts administered by the Prime Minister and Cabinet portfolio.

Aboriginal Affairs (Arrangements with States) Act 1973

Item 1: The whole of the act

Item 1 will repeal the *Aboriginal Affairs (Arrangements with States) Act 1973* (the AAAS Act) as it is redundant.

The AAAS Act enables persons employed by the states to be appointed to the Australian Public Service (APS), and permitted persons in the APS to perform functions under the laws of the states relating to Indigenous affairs.

The *Public Service Act 1999* now provides a similar arrangement for the transfer of state and APS employees to another state, or Agency to perform services, including services relating to Indigenous Affairs.

Aboriginal and Torres Strait Islanders (Queensland Discriminatory Laws) Act 1975

Item 2: The whole of the act

Item 2 will repeal the *Aboriginal and Torres Strait Islanders (Queensland Discriminatory Laws) Act 1975* (the ATSIQDL Act).

The ATSIQDL Act was enacted for the purpose of superseding certain provisions of the laws of Queensland that discriminated against Aborigines and Torres Strait Islanders.

The Queensland laws targeted by the Act have since been repealed. As a result, the ATSIQDL Act is redundant.

Part 2 – Consequential amendments on repeals of acts

Outline

Part 2 contains a consequential amendment to the *Aboriginal and Torres Strait Islanders (Queensland Reserves and Communities Self-management) Act 1978* (the ATSIQRCSM Act) resulting from the repeal of the ATSIQDL Act.

Aboriginal and Torres Strait Islanders (Queensland Reserves and Communities Self-management) Act 1978

Item 3: Section 16

Item 3 is a consequential amendment that will repeal section 16 of the ATSIQRCSM Act in order to remove reference to the ATSIQDL Act.

This amendment is required as section 16 of the ATSIQRCSM Act will no longer have effect after the ATSIQDL Act is repealed by Item 2.

Schedule 5 – Social Services

Outline

Schedule 5 will make minor amendments and repeals provisions in Acts administered in the Social Services portfolio.

Part 1 – Use of protected information

Outline

Part 1 will make amendments to the *A New Tax System (Family Assistance) (Administration) Act 1999* (the NTSFA Admin Act), the *Paid Parental Leave Act 2010* (the PPL Act), the *Social Security (Administration) Act 1999* (the SSA Act) and the *Student Assistance Act 1973* (the SA Act) to facilitate greater public access to aggregated information that does not disclose information about a particular person.

Prior to these amendments, the aggregation of protected information collected under these Acts constituted a use of protected information that was only permitted if the aggregation was primarily for a purpose that satisfied the relevant Act.

The amendments will enable greater access to de-identified aggregated data for use by researchers and the general public.

Notes on Clauses

A New Tax System (Family Assistance) (Administration) Act 1999

Item 1: After subsection 162(2)

Item 1 will insert subsection 162(2A) into the NTSFA Admin Act. Prior to this amendment, there was ambiguity around whether the use of protected information for the purpose of producing aggregated data for release (such as for research or publication) was strictly for the purposes of the NTSFA Admin Act.

This amendment aims to facilitate the release of information collected under the NTSFA Admin Act in an aggregated form that does not disclose, either directly or indirectly, information about a particular person. This amendment will clarify that the use of protected information for the purpose of aggregation and de-identification is permissible, enabling greater access to aggregated data for researchers and the general public.

Paid Parental Leave Act 2010

Item 2: At the end of section 127

Item 2 will insert subsection 127(3) into the PPL Act. Prior to this amendment, there was ambiguity around whether the use of protected information for the purpose of producing

aggregated data for release (such as for research or publication) was strictly for the purposes of the PPL Act.

This amendment aims to facilitate the release of information collected under the PPL Act in an aggregated form that does not disclose, either directly or indirectly, information about a particular person. This amendment will clarify that the use of protected information for the purpose of aggregation and de-identification is permissible, enabling greater access to aggregated data for researchers and the general public.

Social Security (Administration) Act 1999

Item 3: After subsection 202(2)

Item 3 will insert subsection 202(2AA) into the SSA Act. Prior to this amendment, there was ambiguity around whether the use of protected information for the purpose of producing aggregated data for release (such as for research or publication) was strictly for the purposes of the SSA Act.

This amendment aims to facilitate the release of information collected under the SSA Act in an aggregated form that does not disclose, either directly or indirectly, information about a particular person. This amendment will clarify that the use of protected information for the purpose of aggregation and de-identification is permissible, enabling greater access to aggregated data for researchers and the general public.

Student Assistance Act 1973

Item 4: After subsection 351(2)

Item 4 will insert subsection 351(2A) into the SA Act. Prior to this amendment, there was ambiguity around whether the use of protected information for the purpose of producing aggregated data for release (such as for research or publication) was strictly for the purposes of the SA Act.

This amendment aims to facilitate the release of information collected under the Act in an aggregated form that does not disclose, either directly or indirectly, information about a particular person. This will clarify that the use of protected information for the purpose of aggregation and de-identification is permissible, enabling greater access to aggregated data for researchers and the general public.

Item 5: Application provision

Item 5 is an application provision to ensure that the amendments made by this Part apply in relation to protected information obtained before, on or after the commencement of this Part.

Part 2 - Indexation

Outline

Part 2 will repeal spent indexation provisions from *A New Tax System (Family Assistance) Act 1999* (the NTSFA Act) and the *Social Security Act 1991* (the SS Act). These two Acts contain provisions outlining how and when certain payments should or should not be indexed. The provisions identified have passed their date of effect and are regarded as spent. They are therefore no longer required in either of the Acts. Some consequential and technical amendments will also be made.

Notes on Clauses

A New Tax System (Family Assistance) Act 1999

Item 6: Paragraphs 84F(a) to (e)

Item 6 will repeal paragraphs 84F(a) to (e). These provisions set a child care rebate limit for previous income years and are spent.

Item 7: Subclause 3(9) of Schedule 4

Item 7 will repeal subclause 3(9) of Schedule 4 of the NTSFA Act as this provision is spent.

Item 8: Part 4 of Schedule 4

Item 8 will repeal Part 4 of Schedule 4 of the NTSFA Act as the provisions in Part 4 are spent.

Social Security Act 1991

Item 9: Subsection 20A(5) (note 1)

Item 9 will repeal note 1 in subsection 20A(5) as this provision is spent.

Item 10: Subsection 20A(5) (note 2)

Item 10 will omit ‘each of those indexed amounts will be further indexed’ and substitute ‘the amount in each item of the table will be indexed’ in subsection 20A(5)(note 2). This wording change is consequential for the repeal noted in subsection 20A(5).

Item 11: Subsection 500Q(7)

Item 11 will repeal subsection 500Q(7) as this provision is spent.

Item 12: Point 1066A-C1 (note 1)

Item 12 will omit ‘note 1’ and substitute ‘note’ in point 1066A-C1 (note 1). This change is consequential for the repeal of note 2 in point 1066A-C1.

Item 13: Point 1066A-C1 (note 2)

Item 13 will repeal the note in point 1066A-C1 as it is spent.

Item 14: Division 5 of Part 3.7

Item 14 will repeal division 5 of Part 3.7. This is a spent transitional provision to provide for the indexation of certain amounts included in part 3.7 of the SS Act, between the time of drafting of the amending legislation (*Social Security Amendment (Further Simplification) Act 2004*) and its commencement in the SS Act.

Item 15: Paragraph 1189(c)

Item 15 will omit ‘indexed; and’ and substitute ‘indexed’ in paragraph 1189(c). This is a technical change consequential upon the repeal of paragraph 1189(d).

Item 16: Paragraph 1189(d)

Item 16 will repeal the paragraph 1189(d). This is consequential upon the repeal of Divisions 5 and 6 of Part 3.16 of the SS Act.

Item 17: Section 1190 (table item 29, column 4)

Item 18: Section 1190 (table item 30, column 4)

Item 19: Section 1190 (table item 31, column 4)

Item 20: Section 1190 (table item 32, column 4)

Item 21: Section 1190 (table item 33, column 4)

Items 17 to 21 will amend various items in the Indexed and Adjusted Amounts table in section 1190 to remove references to subsection 660YCJ(2). This provision is being repealed along with the proposed repeal of the mature age allowance in the Omnibus Repeal Day (Spring 2014) Bill 2014. The Mature Age Allowance is a spent payment.

Item 22: Section 1190 (table item 33, column 4)

Item 22 will correct a reference in column 4 of table Item 33.

Item 23: Section 1190 (table item 40, column 4)

Item 23 will remove a redundant reference to paragraphs 5(3)(c) and 831A(2)(d) as they are no longer used.

Item 24: Section 1190 (cell at table item 47, column 2)

Item 25: Section 1190 (cell at table item 49D, column 2)

Items 24 and 25 will delete redundant references to ‘or’ in column 2 of table items 47 and 49D.

Item 26: Subsection 1191(1)

Item 26 will omit ‘Subject to subsection (1A), an’ and substitute ‘An’ in subsection 1191(1). This change is consequential upon the repeal noted in subsection 1191(1A).

Item 27: Subsection 1191(1A)

Item 27 will repeal the subsection 1191(1A) as this provision is spent.

Item 28: Subsection 1192(2) (note 1)

Item 28 will omit ‘note 1’, and substitute ‘note’. This change is consequential upon the repeal of notes 2 and 3 in subsection 1192(2).

Item 29: Subsection 1192(2) (notes 2 and 3)

Item 29 will repeal notes 2 and 3 in subsection 1192(2) because the potential events referred to in notes 2 and 3 are spent.

Item 30: Subsections 1192(3) to (4AA), (4A), (6), (8) and (9)

Item 30 will repeal subsections 1192(3) to (4AA), (4A), (6), (8) and (9) as these provisions are spent.

Item 31: Divisions 5 to 8 of Part 3.16

Item 31 will repeal all parts of Divisions 5 and 7 of Part 3.16 of the SS Act as these provisions are spent. Item 31 will also repeal all parts of Division 6 of Part 3.16 as the relevant one-off adjustments have been made, and all parts of Division 8 of Part 3.16 as these parts are spent.

Part 3– Retirement Assistance for Farmers

Outline

Part 3 will repeal the Retirement Assistance for Farmers Scheme (the RAF Scheme) and the Retirement Assistance for Sugarcane Farmers (the RASF Scheme) from the SS Act.

The schemes enabled farmers who met certain conditions to transfer ownership of the family farm to the eligible descendant without adversely affecting their access to social security

payments. The schemes were closed in 2001 and 2007 respectively and all claims have been determined.

Notes on Clauses

Social Security Act 1991

Item 32: Subsections 12A(2A) and (2B)

Item 32 will repeal subsections 12A(2A) and (2B) which refer to the RAF Scheme and the RASF Scheme as the schemes were closed and all claims have been determined.

Item 33: Sections 17A and 17B

Item 33 will repeal sections 17A and 17B which refer to the RAF Scheme and the RASF Scheme as the schemes were closed and all claims have been determined.

Item 34: Subsection 23(1) (definition of *eligible descendant*)

Item 35: Subsection 23(1) (definition of *eligible former partner of a qualifying farmer*)

Item 36: Subsection 23(1) (definition of *eligible former partner of a qualifying sugarcane farmer*)

Item 37: Subsection 23(1) (definition of *eligible interest*)

Item 38: Subsection 23(1) (definition of *farm*)

Item 39: Subsection 23(1) (definition of *farm enterprise*)

Items 34 to 39 will repeal definitions which relate to the RAF Scheme and the RASF Scheme as the schemes were closed and all claims have been determined.

Item 40: Subsection 23(1) (definition of *pension age*)

Item 40 will repeal the definition of pension age as it relates to the RAF Scheme and the RASF Scheme, and replaces it with the meaning given by subsections 23 (5A), (5B), (5C) and (5D) of the SS Act.

Item 41: Subsection 23(1) (definition of *proprietary company*)

Item 41 will repeal the definition of proprietary company which relates to the RAF Scheme and the RASF Scheme which will be repealed and replaced with the same meaning as in the *Corporations Act 2001*.

Item 42: Subsection 23 (1) (definition of *qualifying farmer*)

Item 43: Subsection 23(1) (definition of *qualifying interest*)

Item 44: Subsection 23(1) (definition of *qualifying sugarcane farmer*)

Item 45: Subsection 23(1) (definition of *RASF closing day*)

Item 46: Subsection 23(1) (definition of *RASF commencement day*)

Item 47: Subsection 23(1) (definition of *relevant farm asset*)

Item 48: Subsection 23(1) (definition of *relevant State land law*)

Item 49: Subsection 23(1) (definition of *relevant sugarcane farm asset*)

Item 50: Subsection 23(1) (definition of *sugarcane farm*)

Item 51: Subsection 23(1) (definition of *sugarcane farmer enterprise*)

Item 52: Subsection 23(1) (definition of *total net value*)

Item 53: Subsection 23(1) (definition of *transfer*)

Items 42 to 53 will repeal definitions which relate to the RAF Scheme and the RASF Scheme as the schemes were closed and all claims have been determined.

Item 54: Subsection 1074(2) (note)

Item 55: Subsection 1075(1) (note)

Item 56: Subsection 1076(1) (note)

Item 57: Subsection 1077(1) (note)

Item 58: Subsection 1078(1) (note)

Item 59: Subsection 1083(1) (note)

Item 60: Subsection 1123(1) (note 1)

Items 54 to 60 will repeal notes which relate to the RAF Scheme and the RASF Scheme as the schemes were closed and all claims have been determined.

Item 61: Subsection 1123(1) (note 2)

Item 61 will omit ‘note 2’ and substitute ‘note’ in a technical amendment which refers to the fact that subsection 1123(1) (note 1) will be repealed. Subsection 1123(1) (note 1) relates to the RAF Scheme and the RASF Scheme.

Item 62: Parts 3.14A and 3.14B

Item 62 repeals Parts 3.14A and 3.14B, the substantive Parts of the SS Act which relate to the RAF Scheme and the RASF Scheme. The schemes were closed and all claims have been determined.

Item 63: Paragraph 1208U(1)(h)

Item 63 omits ‘(as defined by section 17A)’ from Paragraph 1208U(1)(h) as it will be repealed under this Act, as it relates to the RAF Scheme and the RASF Scheme. The schemes were closed and all claims have been determined.

Item 64: After subsection 1208U(3)

Item 64 provides a new definition for *eligible descendant* for the purposes of subsection 1208U(3). This will replace the definition of *eligible descendant* that will be repealed in Item 34 above.

Social Security (Administration) Act 1999

Item 65: Clauses 14 and 14A of Schedule 2

Item 65 will repeal clauses 14 and 14A of Schedule 2 of the SSA Act which relate to the RAF Scheme and the RASF Scheme as the schemes were closed and all claims have been determined.

Item 66: Saving provision

Item 66 is a savings provision applicable to certain persons who meet the conditions set out in either subsections 12A(2A) or (2B) who would otherwise be regarded as having a ‘granny flat interest’.

A ‘granny flat interest’ is defined under subsection 12A(2) as a right or interest created when a person has paid for or acquired a life interest or right to accommodation for life, and the life interest or right to accommodation for life is in a private residence that is to be the person’s principal home.

The savings provision ensures that despite the repeal by Item 32 of this Part of subsections 12A(2A) and (2B), the exclusion granted under the repealed provisions to a person who transferred a farm interest under the RAF Scheme or the RASF Scheme will continue to apply.

Part 4– Repeal of spent saving and transitional provisions

Outline

Part 4 will repeal spent savings, transitional and application provisions from Schedule 1A of the SS Act. The spent savings, application and transitional provisions relate to rules that were required to deal with former legislative amendments dealing with persons transitioning from one set of arrangements to another. A number of savings and transitional provisions in Schedule 1A of the SS Act no longer have any effect as they deal with circumstances that can no longer occur. Removing these redundant provisions will simplify the social security legislation and make it more accessible.

Notes on Clauses

Social Security Act 1991

Item 67: Subsection 1061S(1) (table item 2)

Item 67 will repeal subsection 1061S(1) (table item 2) which contains a consequential technical amendment. This change is consequential upon the repeal of clause 41 of Schedule 1A of the SS Act.

Item 68: Subsection 1061S(1) (table item 3)

Item 69: Subsection 1061S(1) (note)

Item 70: Subsection 1061S(2)

Item 71: Subsections 1061S(3) and (4)

Items 68 to 71 are consequential amendments that take account of the repeal of item 2 from the table in subsection 1061S(1) of the SS Act.

Item 72: Subsection 1061SA(1) (table item 2)

Item 72 will repeal subsection 1061SA(1) (table item 2) which contains a consequential technical amendment. This change is consequential upon the repeal of clause 41 of Schedule 1A (Item 77 below).

Item 73: Subsection 1061SA(1) (table item 3)

Item 74: Subsection 1061SA(1) (note)

Item 75: Subsection 1061SA(3)

Item 76: Subsections 1061SA(4) and (6)

Items 73 to 76 are consequential amendments that take account of the repeal of item 2 from the table in subsection 1061SA (Item 72 above).

Item 77: Clauses 21, 27, 41 to 48, 67, 69B, 96, 99, 100, 101, 102A to 102E, 104, 104A, 108, 108A, 109, 109A of Schedule 1A

Item 77 will repeal clause 21 which relates to widow's pension – mental health patient partners (changes introduced on 1 November 1980), as it is a redundant provision.

Item 77 will repeal clause 27 which relates to rent assistance – boarders or lodgers (changes introduced on 13 June 1989), as it is a spent provision.

Item 77 will repeal clauses 41 to 48 that relate to ‘member of a couple’ rates of indexation which are to be repealed by this Item. These are now out-dated as they have been surpassed by subsequent indexation rounds.

Item 77 will repeal clause 67 which is a spent transitional clause relating to the ongoing eligibility for Sickness Allowance for people who were receiving rehabilitation assistance before 20 March 1994. This transitional clause is now spent and can be repealed.

Item 77 will repeal clause 69B which is a spent transitional clause relating to the application of deferment provisions on 4 July 1994. This transitional clause is now spent and can be repealed.

Item 77 will repeal clause 96 which is a spent application and saving provision for advance payments of a social security entitlement in relation to 1 January 1997. As the advance comes from a person’s first (and if necessary, second) payment instalment, any advances made before 1 January 1997 would have already been made.

Item 77 will repeal clauses 99, 100, 101, and 104 of Schedule 1A of the SS Act. These clauses provide for the application of certain amendments made by the *Social Security Legislation Amendment (Budget and Other Measures) Act 1996* and are now spent. Clause 99 is an application provision for amendments relating to unemployment due to industrial action. Clause 100 is an application provision for amendments relating to the abolition of the minimum rate of payment to under 18 year old sickness allowance and Newstart allowance recipients. Clause 101 is an application provision for the abolition of the earnings credit scheme. Clause 104 is an application provision for amendments relating to the liquid assets test waiting period.

Item 77 will repeal clauses 102A, 102B, 102C and 102D as they are spent provisions relating to the review of decisions and determinations made under section 5 of the *Aged Care Income Testing Act 1997* prior to the commencement of the *Aged Care Act 1997* (commenced 7 July 1997).

Item 77 will repeal clause 102E which is a spent application provision relating to the abolition of residential care allowance and amendments relating to rent assistance.

Item 77 will repeal clause 104A which is a spent application provision that relates to superannuation lump sum payments received within two weeks of 20 September 1997.

Item 77 will repeal clauses 108 and 108A which are no longer required. Clause 108 and 108A are provisions for disabled child (changes made on 1 July 1998). These clauses contain end dates of 30 June 1999 and 30 June 2003 and are therefore spent.

Item 77 will repeal clause 109. This clause provides for the application of certain amendments made by the *Social Security Legislation Amendment (Youth Allowance Consequential and Related Measures) Act 1998* relating to the liquid assets test waiting period for sickness allowance. This clause is now spent.

Item 77 will repeal clause 109A which is a spent application provision relating to the consistent treatment of lump sums after 1 July 1998. The amendments made to the Act would now be applied uniformly, resulting in no need for the application provision.

Item 78: Subclause 110(1) of Schedule 1A

Item 78 will omit ‘subject to clause 114’ which is being repealed in Item 80 below.

Item 79: Subclause 111(1) of Schedule 1A (note)

Item 79 will repeal the note which refers to clause 109 which is a spent application provision and is now redundant.

Item 80: Clauses 112, 113 and 114 of Schedule 1A

Item 80 will repeal clauses 112, 113 and 114 of Schedule 1A which are transitional clauses and are no longer required.

Item 81: Paragraph 115(1)(d) of Schedule 1A

Item 81 will repeal paragraph 115(1)(d) of Schedule 1A as it refers to clause 109 which is a spent application provision and is now redundant.

Item 82: Clauses 116, 117, 120, 120A and 127 of Schedule 1A

Item 82 will repeal clauses 116, 117 and 127 which are transitional clauses which are no longer required.

Item 82 will repeal clause 120 which is a spent application provision relating to amendments taking effect on 1 July 1998. As the amendments made to the Act would now be applied uniformly, there is no need for the application provision.

Item 82 will repeal clause 120A which is a spent provision as it only relates to people disadvantaged by the income stream as at 19-20 September 1998. No new cases are ever expected.

Part 5 – Other corrections

Outline

Part 5 will make a consequential correction.

Notes on clauses

Item 83: Subsection 1208V(2)

Item 83 ‘omits clause 19’ from subsection 1208V(2) from the SS Act and ‘substitutes clause 38N’.

Schedule 6 – Treasury

Outline

Schedule 6 will repeal redundant Acts and provisions in the Treasury portfolio. This schedule will also make a number of consequential amendments to other Acts to remove references to inoperative Acts.

Part 1 – Repeal of Acts

Outline

Part 1 will repeal redundant Acts from the Treasury portfolio.

Notes on Clauses

Income Tax (Withholding Tax Recoupment) Act 1971

Item 1: The whole of the Act

Item 1 will repeal the *Income Tax (Withholding Tax Recoupment) Act 1971* (the ITWTR Act).

The ITWTR Act imposes a special tax on interest from borrowings that received an exemption from withholding tax on the basis the borrowing was made by an Australian owned and controlled entity, for use in a substantially Australian enterprise, but which have subsequently ceased to be eligible for that exemption, consistent with the requirements of section 128N of the *Income Tax Assessment Act 1936* (the ITAA 1936).

Due to changes to the tax law, in particular the repeal of section 128N of the ITAA 1936 on 14 September 2006, such borrowings can no longer arise. The ITWTR Act is now redundant.

International Monetary Agreements Act 1959

Item 2: The whole of the Act

Item 2 will repeal the *International Monetary Agreements Act 1959* (the IMAA 1959).

The IMAA 1959 relates to an increase in Australia's quota in the International Monetary Fund (IMF) an increase in the capital stock of the International Bank for Reconstruction and Development. These transactions have been completed and therefore the legislation is no longer required.

Occupational Superannuation Standards Regulations Application Act 1992

Item 3: The whole of the Act

Item 3 will repeal the *Occupational Superannuation Standards Regulations Application Act 1992* (OSSRA Act).

The OSSRA Act modified the time at which the *Occupational Superannuation Standards Regulations 1987* were taken to have commenced. As these regulations were repealed in 2013, the OSSRA Act has no ongoing effect and is no longer required.

States Grants (Aboriginal Advancement) Act 1972

Item 4: The whole of the Act

Item 4 will repeal the *States Grants (Aboriginal Advancement) Act 1972* (the SGAA Act).

The SGAA Act provided for the payment of tied grants to the states and territories in the 1972-1973 financial year.

All grants under the Act have been paid. The Act has no ongoing effect and is redundant.

Taxation Laws (Clearing and Settlement Facility Support) Act 2004

Item 5: The whole of the Act

Item 5 will repeal the *Taxation Laws (Clearing and Settlement Facility Support) Act 2004* (the TLCSFS Act).

The TLCSFS Act was introduced following amendments to the *Corporations Act 2001* (the CP Act) to allow for the transfer of responsibility for providing financial backing for the parts of the clearing and settlement support system from the National Guarantee Fund (the NGF) to ASX Clear Pty Ltd.

The TLCSFS Act was intended to ensure that no income tax or GST consequences arose from transfer payments from the NGF under section 891A of the CP Act. The transfer of responsibility, including all payments from the NGF, has now been completed. The TLCSFS Act is therefore redundant.

Part 2 – Other amendments

Outline

This part will repeal various provisions in the tax law as well as references to these provisions in other Acts.

Notes on Clauses

Financial Corporations (Transfer of Assets and Liabilities) Act 1993

Item 6: Paragraphs 15(1)(a)

Item 7: Paragraph 15(3)(a)

Items 6 and 7 will repeal references to section 26C of the ITAA 1936 in paragraphs 15(1)(a) and 15(3)(a) of the *Financial Corporations (Transfer of Assets and Liabilities) Act 1993*.

These references will become inoperative following the repeal of section 26C of the ITAA 1936 (Item 10 below).

Income Tax Assessment Act 1936

Item 8: Sections 23E and 23J

Item 8 will repeal sections 23E and 23J of the ITAA 1936 which provide tax concessions for certain securities.

The ITAA 1936 contains a number of provisions providing modified tax treatment for specific types of securities, generally those issued by the Commonwealth.

Most types of securities that receive special treatment are no longer issued. Specifically, section 23E of the ITAA 1936 provides that an amount received by a person upon the redemption of a Commonwealth security that is a ‘special bond’, other than an amount paid as accrued interest, is not assessable income and not exempt income. The Commonwealth no longer issues ‘special bonds’ and all ‘special bonds’ that were issued have matured. Similarly, section 23J of the ITAA 1936 provides similar special treatment for many types of securities issued at a discount before 1982.

Consequently, neither of these provisions has any ongoing operation.

Item 9: paragraph (c) of the definition of *traditional security* in Subsection 26BB(1)

Item 9 will repeal a reference to section 26C of the ITAA 1936 in the definition of *traditional security* in subsection 26BB(1) of the ITAA 1936. This reference will become inoperative following the repeal of section 26C of the ITAA 1936 (Item 10 below).

Item 10: Section 26C

Item 10 will repeal section 26C of the ITAA 1936 which provides a tax concession for certain securities.

The ITAA 1936 contains a number of provisions providing modified tax treatment for specific types of securities, generally those issued by the Commonwealth.

Section 26C of the ITAA 1936 provides that where a taxpayer disposes of or redeems a non-interest bearing security issued by the Commonwealth (or an interest in such a security) and the amount received exceeded the cost of the security to the taxpayer, they must include an amount equal to the excess in their assessable income.

The only non-interest bearing securities now issued by the Commonwealth are Treasury notes, a form of short-term discount security used to assist with within-year financing, generally with a term of less than six months.

Given the term of Treasury notes, this ‘special treatment’ is no different to the treatment that would apply to such a disposal or a redemption under the general tax law, at least since the introduction of capital gains tax in 1985.

As a result, section 26C, like sections 23E and 23J, no longer has any ongoing practical effect. The ‘special rules’ it provides give the same outcome as the general law for the securities currently being issued to which they can apply.

Item 11: Subdivision CB of Division 3 of Part III

Item 11 will repeal Subdivision CB of Part III of the ITAA 1936, which allows eligible companies to seek a determination from the Treasurer that they are regional headquarters, entitling them to deductions relating to pre-establishment expenditure they may incur.

In 1999, the rules around pre-establishment expenditure were amended to, among other things, make deductions for pre-establishment expenditure generally available to all taxpayers. Since this time, no entity has sought to have the Treasurer make a determination under Subdivision CB of Division 3 of Part III. Further, no prior determinations remain in effect.

Given this, the provisions are redundant and no longer required.

Item 12: the definition of *interest* in subsection 128A(1AB)

Item 13: paragraph (b) of the definition of *qualifying security* in subsection 159GP(1)

Item 14: Subsection 265B(3)

Item 15: Subsection 57-25(6) of Schedule 2D (table item 2)

Items 12 to 15 will repeal references to section 26C of the ITAA 1936 in various provisions of the ITAA 1936. This reference will become inoperative following the repeal of section 26C of the ITAA 1936 (Item 10 above).

Income Tax Assessment Act 1997

Item 16: Section 10-5 (table item headed ‘investments’)

Item 17: Section 11-55 (table item headed ‘securities’)

Items 16 and 17 will repeal references to section 26C of the ITAA 1936 in various provisions of the *Income Tax Assessment Act 1997* (ITAA 1997). These references will become inoperative following the repeal of section 26C of the ITAA 1936 (Item 10 above).

Item 18: Section 12-5 (table item headed ‘regional headquarters (RHQs)’)

Item 18 will repeal references to Subdivision CB of Part III of the ITAA 1936 in the guide to deductions in the income tax law set out in section 12-5 of the ITAA 1997. These references will become inoperative following the repeal of Subdivision CB of Part III of the ITAA 1936 (Item 11 above).

Part 3 – Applications and savings provisions

Division 1 – Application provisions

Item 19: General application provision

Item 19 will provide a general application rule for the repeals and amendments made by Schedule 6, specifying that they will apply to assessments for the 2015-16 income year and later income years or, for other purposes, to things done or existing after the date of the repeal. This provides clarity about which tax years and actions will be affected by the repeals and amendments.

Item 20: Application of items 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 17

Item 20 will set out a specific application rule for the repeals of sections 23E, 23J and 26C of the ITAA 1936, providing that this repeal applies for the purposes to securities issued on or after commencement. This ensures any taxpayers with existing securities to which the provisions apply will not be adversely affected.

Division 2 – Savings provisions

Item 21: Object

Item 22: Making and amending assessments, and doing other things, in relation to past matters

Item 23: Saving of provisions about effect of assessments

Item 24: Repeals disregarded for the purposes of dependent provisions

Item 25: Schedule does not limit operation of section 7 of the *Acts Interpretation Act 1901*

Items 21 to 25 will provide for transitional and savings provisions in respect of the repeals made by Schedule 6. The transitional and savings provisions, which are standard when there are repeals of tax legislation that has become inoperative, preserve the rights and obligations of taxpayers and the Commissioner of Taxation in relation to past years. This ensures that the repeal can have no effect on liabilities and entitlements in prior income years, even where these liabilities or entitlements are not identified until after the repeal commences.

Schedule 7 – Veterans’ Affairs

Outline

Schedule 7 will repeal redundant and spent provisions administered in the Department of Veterans’ Affairs concerning benefits provided under schemes that have been closed for a number of years, and make amendments consequential to those repeals.

Notes on Clauses

Part 1 – Retirement assistance for farmers

Outline

Part 1 will repeal the Retirement Assistance for Farmers Scheme (the RAF Scheme) and the Retirement Assistance for Sugarcane Farmers (the RASF Scheme) from the *Veterans’ Entitlements Act 1986* (the VE Act).

The schemes enabled farmers who met certain conditions to transfer ownership of the family farm to an eligible descendant without the transfer having an adverse effect on access to income support by the farmer. The schemes were closed in 2001 and 2007 respectively and all claims have been determined.

Notes on Clauses

Veterans’ Entitlements Act 1986

Item 1: Subsections 5MA(2A) and (2B)

Item 2: Sections 5P and 5PAA

Item 3: Subsection 5Q(1) (definition of *Australia*)

Item 4: Subsection 5Q(1) (definition of *Australia*)

Item 5: Subsection 5Q(1) (definition of *eligible descendant*)

Item 6: Subsection 5Q(1) (definition of *eligible former partner of a qualifying farmer*)

Item 7: Subsection 5Q(1) (definition of *eligible former partner of a qualifying sugarcane farmer*)

Item 8: Subsection 5Q(1) (definition of *eligible interest*)

Item 9: Subsection 5Q(1) (definition of *farm*)

Item 10: Subsection 5Q(1) (definition of *farm enterprise*)

Item 11: Subsection 5Q(1) (definition of *proprietary company*)

Item 12: Subsection 5Q(1) (definition of *qualifying farmer*)

Item 13: Subsection 5Q(1) (definition of *qualifying interest*)

Item 14: Subsection 5Q(1) (definition of *qualifying sugarcane farmer*)

Item 15: Subsection 5Q(1) (definition of *RASF closing day*)

Item 16: Subsection 5Q(1) (definition of *RASF commencement day*)

Item 17: Subsection 5Q(1) (definition of *relevant farm asset*)

Item 18: Subsection 5Q(1) (definition of *relevant State land law*)

Item 19: Subsection 5Q(1) (definition of *relevant sugarcane farm asset*)

Item 20: Subsection 5Q(1) (definition of *sugarcane farm*)

Item 21: Subsection 5Q(1) (definition of *sugarcane farm enterprise*)

Item 22: Subsection 5Q(1) (definition of *total net value*)

Item 23: Subsection 5Q(1) (definition of *transfer*)

Item 24: Subsection 46B(2) (note)

Item 25: Subsection 46C(1) (note)

Item 26: Subsection 46D(1) (note)

Item 27: Subsection 46E(1) (note)

Item 28: Subsection 46K(1) (note)

Items 1 to 28 will repeal the various definitions, provisions and notes which are applicable to, or refer to the repealed provisions of Divisions 8 and 8A of Part IIIB of the VE Act (repealed by Item 29 below).

Item 29: Divisions 8 and 8A of Part IIIB

Item 29 will repeal the redundant and spent Divisions 8 and 8A of Part IIIB of the VE Act, which provided for the retirement assistance for farmers and retirement assistance for sugarcane farmers.

The RAF Scheme and the RASF Scheme enabled farmers who met certain conditions to transfer ownership of the family farm to an eligible descendant without the transfer having an adverse effect on the farmer's access to income support. The schemes were closed in 2001 and 2007 respectively and all claims have been determined. As transfers under the schemes no longer have any impact, the measures are spent and can be repealed.

Item 30: Section 52E (note 1)

Item 31: Section 52E (note 2)

Item 32: Paragraph 52ZZZF(1)(h)

Items 30 to 32 will repeal the provisions and notes which are applicable to, or refer to the repealed provisions of Divisions 8 and 8A of Part IIIB of the VE Act.

Item 33: New subsection 52ZZZF(3A)

Item 33 is a consequential amendment to provide, for the purposes of paragraph 52ZZZF(1)(h), a definition of the term 'eligible descendant'. The definition, which was previously located in subsection 5Q(1), will be repealed by Item 8 of this Part.

Item 34: Saving provision

Item 34 is a savings provision applicable to certain persons who meet the conditions set out in either subsection 5MA(2A) or (2B) who would otherwise be regarded as having a 'granny flat interest'.

A 'granny flat interest' is defined under subsection 5MA(2) as a right or interest created when a person has paid for or acquired a life interest or right to accommodation for life, and the life interest or right to accommodation for life is in a private residence that is to be the person's principal home.

The savings provision ensures that despite the repeal by Item 1 of this Part of subsections 5MA(2A) and (2B), the exclusion granted under the repealed provisions to a person who transferred a farm interest under Divisions 8 or 8A of Part IIIB will continue to apply.

Part 2 – Repeal of spent saving and transitional provisions

Item 35: Clause 3 of Schedule 5

Item 35 will repeal redundant Clause 3 of Schedule 5 of the VE Act. Clause 3 is a savings provision that ensured that pensioners in receipt of rent assistance would not be disadvantaged by amendments to the calculation of rent assistance that were made in 1988. The affected pensioners continued to receive rent assistance under the repealed provisions until they were better off under the amended provisions. There are no longer any recipients of rent assistance who receive the payment under the savings provision.

Item 36: Subclause 5(15) of Schedule 5

Item 36 is a consequential amendment to repeal a provision which referred to Clause 3 of Schedule 5 of the VE Act and will be repealed by Item 35 of this Part.

Statement of Compatibility with Human Rights

Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011.

Omnibus Repeal Day (Autumn 2015) Bill 2015

This Bill is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

Overview of the Bill

The Omnibus Repeal Day (Autumn 2015) Bill 2015 (the Bill) is a whole of government initiative to amend or repeal legislation across seven portfolios. The Bill brings forward measures to reduce regulatory burden for business, individuals and the community sector that are not the subject of an individual stand-alone bill.

Human rights implications

Schedule 1, Part 1

The proposed repeal of the *Dairy Adjustment Act 1974*, the *Domestic Meat Premises Charge Act 1993*, the *Meat Export Charge Act 1984* (the MEC Act), the *Meat Inspection Act 1983*, the *Meat Inspection Arrangements Act 1964*, and the *Primary Industry Councils Act 1991* do not engage any applicable human rights because the Acts are redundant.

The *Meat Export Charge Collection Act 1984* (the MECC Act) does not engage any applicable human rights as the MECC Act will be redundant upon repeal of the MEC Act.

Schedule 1, Part 2

The proposed abolition of the Australian Landcare Council (the ALC) does not engage any human right because the ALC has no members and its functions will be continued by the National Landcare Advisory Committee.

Schedule 1, Part 3

The proposed amendment to the *Export Inspection and Meat Charges Collection Act 1985*, the *Export Inspection (Establishment Registration Charges) Act 1985*, the *Export Inspection (Quantity Charge) Act 1985* and the *Export Inspection (Service Charge) Act 1985* are machinery in nature and do not engage any applicable human rights.

Schedule 2

The proposed repeal and amendment of provisions in two Acts administered in the Environment portfolio make minor technical amendments to improve the ease of administering legislation. The proposed repeal and amendments do not engage any applicable human right because they repeal redundant or inactive provisions.

Schedule 3

The proposed amendments are machinery in nature and reduce the regulatory burden on non-government parties involved in compensation recovery under the *Health and Other Services (Compensation) Act 1995*, with no increase of or detrimental impact on their existing obligations. This measure does not engage any of the applicable rights or freedoms and is compatible with human rights as it does not raise any human rights issues.

Schedule 4, Part 1

The proposed repeal of the *Aboriginal Affairs (Arrangements with States) Act 1973* does not engage any applicable human rights because the Act does not have any ongoing practical effect. The *Public Service Act 1999* now provides a similar arrangement for the transfer of state and APS employees to another state or Agency to perform services, including services relating to Indigenous Affairs.

The proposed repeal of the *Aboriginal and Torres Strait Islanders (Queensland Discriminatory Laws) Act 1975* does not engage any applicable human rights because the Act does not have any ongoing practical effect. The Act was enacted for the purpose of superseding certain provisions of the laws of Queensland that discriminated against Aborigines and Torres Strait Islanders. The Queensland laws targeted by the Act have since been repealed.

Schedule 4, Part 2

The proposed consequential amendment to remove section 16 of the *Aboriginal and Torres Strait Islanders (Queensland Reserves and Communities Self-management) Act 1978* does not engage any applicable human rights because section 16 will have no effect after the proposed repeal of the *Aboriginal and Torres Strait Islanders (Queensland Discriminatory Laws) Act 1975*.

Schedule 5, Part 1

The proposed amendments are consistent with the right to protection against arbitrary or unlawful interferences with privacy under article 17 of the *International Covenant on Civil and Political Rights* (the ICCPR). The use of the term ‘arbitrary’ in Article 17 means that any interference with privacy must be in accordance with the provisions, aims and objectives of the ICCPR and should be reasonable in all the circumstances.

The amendments to the *A New Tax System (Family Assistance) (Administration) Act 1999* (the NTS Admin Act), the *Paid Parental Leave Act 2010* (the PPL Act), the *Social Security (Administration) Act 1999* (the SSA Act) and the *Student Assistance Act 1973* (the SA Act) do not infringe the right to privacy and do not engage any other human rights. The proposed changes support the right to privacy in Article 17 by facilitating the release of information collected under the four Acts in an aggregate and de-identified form that does not disclose, either directly or indirectly, information about a particular person.

As the provisions of Part 1 will not result in disclosing, either directly or indirectly, protected information about an individual, Part 1 would not interfere with an individual's right to privacy.

Part 1 seeks to clarify that the use of protected information for the purpose of producing aggregated data is permissible under the respective laws and does not engage any applicable human rights.

Schedule 5, Part 2

The proposed repeal of the provisions in the *Social Security Act 1991* (the SS Act) and *A New Tax System (Family Assistance) Act 1999* are of a technical nature only. The repeal of these provisions does not change the effect of the social security and family assistance law as currently or previously enacted and do not engage any applicable human rights.

Schedule 5, Part 3

Part 3 engages the following human rights:

Right to social security

Article 9 of the *International Covenant on Economic, Social and Cultural Rights* (the ICESCR) recognises the right of everyone to social security.

The proposed amendments to the SS Act engage the right to social security by repealing:

- Part 3.14A and related provisions of the SS Act providing for the retirement assistance for farmers scheme during the period from 1997 to 2001;
- Part 3.14B and related provisions of the SS Act providing for the retirement assistance for sugarcane farmers scheme during the period from 2004 to 2007.

The proposed repeal of these provisions will have no impact on the right to social security as the provisions are spent and redundant as they relate to schemes that are no longer operable.

Schedule 5, Part 4

The proposed repeal of spent savings, transitional and application provisions from Schedule 1A of the SS Act do not engage any applicable human rights.

The spent savings, application and transitional provisions relate to rules that were required to deal with former legislative amendments dealing with persons transitioning from one set of arrangements to another. A number of savings and transitional provisions in Schedule 1A no longer have any effect as they deal with circumstances that can no longer occur. Removing these redundant provisions will simplify the social security legislation and make it more accessible.

Schedule 6 – Part 1

The amendments made by Part 1 of Schedule 6 repeal the *Income Tax (Withholding Tax Recoupment) Act 1971*, the *International Monetary Agreements Act 1959*, the *Occupational Superannuation Standards Regulations Application Act 1992*, the *States Grants (aboriginal Advancement) Act 1972* and the *Taxation Laws (Clearing and Settlement Facility Support) Act 2004*. The repeals made by this Part do not engage with any human rights. The Acts being repealed have no operative effect, so the only consequence of their removal is to reduce the volume of Commonwealth law.

This Part is compatible with human rights as it does not raise any human rights issues.

Schedule 6 – Part 2

The amendments made by Part 2 of Schedule 6 amend various provisions in the tax law as well as in certain related Acts to repeal concessions relating to pre-establishment expenditure for regional headquarters and concessions for certain securities. The repeals made by this Part do not engage with any human rights. The provisions being repealed have no operative effect, so the only consequence of their removal is to reduce the volume of Commonwealth law.

This Part is compatible with human rights as it does not raise any human rights issues.

Schedule 6 – Part 3

The provisions of Part 3 preserve the prior operation of the repealed Acts and provisions in Parts 1 and 2 of Schedule 6, ensuring that rights, obligations and entitlements that arose before the provisions became inoperative are not affected.

This Part is compatible with human rights as it does not raise any human rights issues.

Schedule 7, Part 1

Part 1 engages the following human rights:

Right to social security

Article 9 of the *International Covenant on Economic, Social and Cultural Rights* (the ICESCR) recognises the right of everyone to social security.

The proposed amendments to the VE Act engage the right to social security by repealing:

- Division 8 of Part IIIB providing for the retirement assistance for farmers scheme during the period from 1997 to 2001;
- Division 8 of Part IIIB providing for the retirement assistance for sugarcane farmers scheme during the period from 2004 to 2007.

The proposed repeal of these provisions will have no impact on the right to social security because the provisions are spent and redundant as they relate to schemes that are no longer operable.

Schedule 7, Part 2

Part 2 engages the following human rights:

Right to social security

Article 9 of the ICESCR recognises the right of everyone to social security.

The amendments to the VE Act will engage the right to social security by repealing the savings provision, clause 3 of Schedule 5 which had provided for the continued payment of rent assistance to persons who would otherwise have been adversely affected because of provisions of the VE Act that were repealed in 1988.

The repeal of the provision will have no impact on the right to social security because the provision is spent and redundant as there are no persons in receipt of rent assistance under the savings provision.

