



**Family Assistance Legislation
Amendment (Extension of Time Limits)
Act 2004**

No. 33, 2004

**An Act to extend time limits in relation to family
tax benefit and child care benefit, and for related
purposes**

Note: An electronic version of this Act is available in SCALEplus
(<http://scaleplus.law.gov.au/html/comact/browse/TOCN.htm>)

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**An Act to extend time limits in relation to family
tax benefit and child care benefit, and for related
purposes**

[Assented to 20 April 2004]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Family Assistance Legislation
Amendment (Extension of Time Limits) Act 2004*.

2 Commencement

This Act commences on the day on which it receives the Royal Assent.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Extension of time limits relating to family tax benefit and child care benefit

Part 1—Amendment of the A New Tax System (Family Assistance) (Administration) Act 1999

1 Paragraph 10(2)(b)

Omit “next income year”, substitute “2 income years immediately following that income year”.

2 Subsection 28(3)

Repeal the subsection, substitute:

Consequence where income tax returns are later lodged

(3) If:

- (a) after the Secretary varies the determination under subsection (2), an assessment is made under the *Income Tax Assessment Act 1936* for the cancellation income year for everyone (the **taxpayers involved**):
 - (i) who was required to lodge an income tax return as mentioned in subparagraph (1)(b)(iii); and
 - (ii) in respect of whom an assessment had not been made before the determination was varied; and
- (b) the Secretary is satisfied that the claimant was eligible for an amount (the **recalculated amount**) of family tax benefit for the cancellation days;

the Secretary must again vary the determination so that it has the effect that, for the cancellation days, the claimant is entitled to be paid:

- (c) if income tax returns for the cancellation year for the taxpayers involved were lodged with the Commissioner of Taxation during the income year that began 2 years after the beginning of the cancellation income year—the recalculated amount; or

(d) in any other case—the lesser of:

- (i) the recalculated amount; and
- (ii) the amount that the claimant was entitled to be paid before the variation under subsection (2) was made.

3 Paragraph 49J(2)(b)

Omit “following income year”, substitute “2 income years immediately following that income year”.

4 Paragraph 154A(3)(b)

Omit “2 years”, substitute “3 years”.

5 Subsection 154A(4)

Omit “2 years”, substitute “3 years”.

6 Application of this Part

- (1) The amendment made by item 1 applies to a claim for payment of family tax benefit made either before or after the commencement of this Part, if the claim is for a past period that falls wholly within the income year beginning on 1 July 2001 or any later income year.
- (2) The amendment made by item 2 applies in respect of cancellation days occurring in the income year beginning on 1 July 2001 or any later income year.
- (3) The amendment made by item 3 applies to a claim for payment of child care benefit made either before or after the commencement of this Part, if the claim is for a past period that falls wholly within the income year beginning on 1 July 2001 or any later income year.
- (4) The amendment made by item 4 applies to a determination of taxable income made on or after 1 July 2003 (including after the commencement of this item).
- (5) The amendment made by item 5 applies to tax file numbers provided either before or after the commencement of this Part to the Commissioner in respect of the income year beginning on 1 July 2001 or any later income year.

Part 2—Amendment of the Income Tax Assessment Act 1997

7 Paragraph 25-7(b)

Before “you”, insert “if the claim is for a period in an income year other than the 2001-2002 income year—”.

8 At the end of section 25-7

Add:

; and (c) if the claim is for a period in the 2001-2002 income year:

- (i) you lodge the claim in the 2002-2003 income year with an officer of the Australian Taxation Office (within the meaning of that Act) for determination by such an officer; or
- (ii) you lodge the claim in the 2003-2004 income year with an officer of the Commonwealth Services Delivery Agency (within the meaning of the *Commonwealth Services Delivery Agency Act 1997*) for determination by that officer.

9 Application

The amendments made by this Part apply to fees or commission incurred, and in relation to advice provided, either before or after the commencement of this Part.

*[Minister's second reading speech made in—
House of Representatives on 10 September 2003
Senate on 17 September 2003]*

(137/03)

6 *Family Assistance Legislation Amendment (Extension of Time Limits) Act 2004* No.
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