

***LI 2025/D2 -***



# **Income Tax Assessment (Requirement for Parents Liable for or Entitled to Child Support to Lodge a Return for the 2025 Year) Instrument 2025**

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I, <insert name>, Commissioner of Taxation, make the following instrument.

Dated

<insert name> **DRAFT ONLY—NOT FOR SIGNATURE**

Commissioner of Taxation

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## 1 Name

This instrument is the *Income Tax Assessment (Requirement for Parents Liable for or Entitled to Child Support to Lodge a Return for the 2025 Year) Instrument 2025*.

## 2 Commencement

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

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under section 161 of the Act.

## 4 Definitions

Note: A number of expressions used in this instrument are defined in section 6 of the Act, including the following:

- (a) approved form;
- (b) year of income.

In this instrument:

**2025 year** means:

- (a) for a person who has a substituted accounting period, that period; or
- (b) for any other person, the year of income ended 30 June 2025.

**Act** means the *Income Tax Assessment Act 1936*.

**carer entitled to child support** has the meaning given in the CSAA.

**CSAA** means the *Child Support (Assessment) Act 1989*.

**liable parent** has the meaning given in the CSAA.

**non-parent carer** has the meaning given in the CSAA.

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*SSA* means the *Social Security Act 1991*.

*substituted accounting period* means an accounting period that a person has been granted leave to adopt under section 18 of the ITAA 1936, instead of the year of income ended 30 June 2025.

*TAA* means the *Taxation Administration Act 1953*.

*VEA* means the *Veterans' Entitlements Act 1986*.

## **5 Requirement to lodge an income tax return**

- (1) Under section 161 of the Act, every person who was for at least one day in the 2025 year either a carer entitled to child support (other than a non-parent carer) or a liable parent is required to give a return for the 2025 year, unless subsection (2) applies.
- (2) A person is not required to lodge a return under subsection (1) if:
  - (a) the total of their following amounts for the 2025 year was less than \$29,842:
    - (i) taxable income (excluding any assessable first home super saver released amount);
    - (ii) tax free pensions or benefits as defined in section 5 of the CSAA;
    - (iii) target foreign income as defined in section 5B of the CSAA;
    - (iv) reportable fringe benefits total;
    - (v) total net investment loss; and
    - (vi) reportable superannuation contributions; and
  - (b) they were in receipt of one or more of the following Australian Government pensions, allowances or payments for the whole of the 2025 year:
    - (i) jobseeker payment under the SSA;
    - (ii) austudy payment under the SSA;
    - (iii) disaster income support allowance for special category visa (subclass 444) holders;
    - (iv) Disaster Recovery Allowance under the SSA;
    - (v) farm household allowance under the *Farm Household Support Act 2014*;
    - (vi) parenting payment (benefit PP (partnered)) under the SSA;
    - (vii) special benefit under the SSA;
    - (viii) youth allowance under the SSA;
    - (ix) youth disability supplement paid as a component of ABSTUDY living allowance under the ABSTUDY scheme, or a component of youth allowance under the SSA;
    - (x) ABSTUDY living allowance under the ABSTUDY scheme;
    - (xi) payments under the Military Rehabilitation and Compensation Act Education and Training Scheme (otherwise known as 'MRCA Education Allowance');

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- (xii) payments under the Veterans' Children Education Scheme established under the VEA;
  - (xiii) payments under a self-employment program including the New Enterprise Incentive Scheme and the Self-Employment Assistance program;
  - (xiv) any other taxable Commonwealth education or training payments;
  - (xv) age pension under the SSA;
  - (xvi) age service pension under the VEA;
  - (xvii) carer payment under the SSA;
  - (xviii) disability support pension under the SSA;
  - (xix) income support supplement under the VEA;
  - (xx) invalidity service pension under the VEA;
  - (xxi) parenting payment (pension PP (single)) under the SSA;
  - (xxii) partner service pension under the VEA; and
  - (xxiii) veteran payment under the VEA.

Note 1: The return must be in the approved form (see section 161A of the Act).

Note 2: Nothing in this instrument prevents the Commissioner from issuing a notice under sections 162 or 163 of the Act requiring a person to give the Commissioner, in the approved form and within the time required, a return, or a further or fuller return, or any information, statement or document about the person's financial affairs. It also does not prevent the Commissioner from granting an exemption from lodgment.

Note 3: Any person who does not give a return, or any other information when and as required under a taxation law, commits an offence under section 8C of the TAA. They may also become liable to pay a penalty under Division 286 in Schedule 1 to the TAA.

## **6 When an income tax return must be lodged**

- (1) Every person required to lodge a return for the 2025 year must lodge the return by 31 October 2025, unless they have a substituted accounting period.
- (2) Every person required to lodge a return for the 2025 year who has a substituted accounting period must lodge the return no later than the last day of the fourth month after the end of their substituted accounting period.

Note: Under section 388-55 in Schedule 1 to the TAA, the Commissioner may defer the time for lodgment of any return to a later date.