

1989

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

CORRECTION

CHILD SUPPORT (ASSESSMENT) BILL 1989

REPLACEMENT EXPLANATORY MEMORANDUM

**CLAUSE 53 TAXABLE INCOME ASSESSED UNDER INCOME TAX
ASSESSMENT ACT TO BE TAXABLE INCOME FOR CHILD
SUPPORT PURPOSES**

Page 39, paragraph 3- at the conclusion of the paragraph insert 'The assessment would also have finality unless a notice had been served on a person that no tax is payable after an assessment had issued. This makes it clear that clause 53A prevails in this circumstance.

**CLAUSE 53A TAXABLE INCOME FOR CHILD SUPPORT PURPOSES WHERE
TAXABLE INCOME DETERMINED TO BE NIL UNDER INCOME
TAX ASSESSMENT ACT ETC.**

Page 41, paragraph 3 - at the conclusion of the paragraph insert 'but after the making of the most recent relevant notice of the kind mentioned in subclauses (1) or (2). This makes it clear that subclauses 53A (1) and (2) prevail in this circumstance.

CLAUSE 53P EFFECT OF THE ELECTION

Page 44, paragraph 4 - omit the paragraph as it is unnecessary in view of subclause 53N(3)(c).

Page 44, paragraph 5 - substitute the reference to subclause 53P(3) with subclause 53P(2).

Page 45, paragraph 1 - substitute the reference to subclause 53P(4) with subclause 53P(3).

Page 45, paragraph 2 - substitute the reference to subclause 53P(5) with subclause 53P(4) and the reference to clause 53Q with clause 53R.

Page 45, paragraph 3 - substitute the reference to subclause 53P(6) with subclause 53P(5).

CLAUSE 53R EFFECT OF REVOCATION

Page 46, paragraph 3 - substitute the reference to subclause (1) with clause 53P.

(Circulated by authority of the Minister for
Social Security, the Hon Brian Howe, MP)

