

1990

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

SOCIAL SECURITY AND VETERANS' AFFAIRS LEGISLATION
AMENDMENT BILL (NO 2) 1990

REPLACEMENT SUPPLEMENTARY EXPLANATORY MEMORANDUM

Amendments to be Moved on Behalf of the Government

(Circulated by authority of the Minister for Social Security
Senator the Hon Graham Richardson)

THIS SUPPLEMENTARY MEMORANDUM REPLACES THE
SUPPLEMENTARY EXPLANATORY MEMORANDUM PRESENTED
TO THE HOUSE OF REPRESENTATIVES ON 19 SEPTEMBER 1990

**SOCIAL SECURITY AND VETERANS' AFFAIRS LEGISLATION
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OUTLINE

The amendments would provide that a person who is qualified to receive sole parent's pension or family allowance supplement, or a person who is newly qualified to receive family allowance, would not be paid where the Secretary to the Department of Social Security requires the person to give the Secretary, in writing, a statement of the person's tax file number and that of his or her spouse, and the person does not comply within 28 days.

The amendments would also enable the Secretary to waive the requirement that a person provide the tax file number of the person's spouse as a precondition to payment of sole parent's pension, family allowance supplement or family allowance, where the Secretary is satisfied that the person does not know the spouse's tax file number or cannot obtain that number or a declaration or statement relating to that number.

FINANCIAL IMPACT STATEMENT

It is estimated that the amendments would reduce net savings by \$2.6m in 1990-91.

NOTES ON AMENDMENTS

Amendment (1) - Clause 2 : Commencement

The amendment would provide that the commencement date for clauses 9,10, paragraphs 41(aa) and 42(aa) would be 1 January 1991, and that the commencement date for clause 11 would be the date of Royal Assent.

Amendment (2) - Clause 9 : New section 52A - Provision of tax file numbers

New subsection 52A(1) would require a person who is qualified to receive a sole parent's pension to provide a statement of his or her tax file number and that of his or her spouse in order to receive or continue to receive payment of pension.

The amendment would provide that a person who is qualified to receive sole parent's pension would not be paid where the Secretary to the Department of Social Security requires the person to give the Secretary, in writing, a statement of the person's tax file number and that of his or her spouse, and the person does not comply within 28 days.

The provision of tax file numbers would continue not to be required where the person or his or her spouse cannot obtain a tax file number because he or she is absent from Australia.

Amendment (3) - Clause 9 : New section 52A - Provision of tax file numbers

The amendment would insert a new subsection 52A(3) which would qualify the operation of section 52A so that a person would not be required to provide the tax file number of the person's spouse where the Secretary is satisfied that the person does not know the number and the person cannot obtain the number from the person's spouse or a statement or declaration by the spouse of that number.

Amendment (4) - Clause 10 : New section 77 - Provision of tax file numbers

New subsection 77(1) would require a person who is qualified to receive family allowance supplement to provide a statement of his or her tax file number and that of his or her spouse in order to receive or continue to receive payment of family allowance supplement.

The amendment would provide that a person who is qualified to receive family allowance supplement would not be paid where the Secretary to the Department of Social Security requires the person to give the Secretary, in writing, a statement of his or her tax file number and that of his or her spouse, and the person does not comply within 28 days.

The provision of tax file numbers would continue not to be required where the person's spouse cannot obtain a tax file number because he or she is absent from Australia.

Amendment (5) - Clause 10 : New section 77 - Provision of tax file numbers

The amendment would insert a new subsection 77(3) which would qualify the operation of section 77 so that a person would not be required to provide the tax file number of the person's spouse where the Secretary is satisfied that the person does not know the number and the person cannot obtain the number from the person's spouse or a statement or declaration by the spouse of that number.

Amendment (6) - Clause 11 : New section 91A - Provision of tax file numbers

New subsection 91A(1) would require certain recipients of family allowance to provide a tax file number in order to receive or continue to receive payment. A person who is qualified to receive family allowance would not be paid unless he or she has given the Secretary in writing a statement of his or her tax file number or, in the case of a married person, a statement of the person's spouse's tax file number.

The amendment would provide that a person who is qualified to receive family allowance supplement would not be paid where the Secretary to the Department of Social Security requires the person to give the Secretary, in writing, a statement of the person's tax file number and that of his or her spouse, and the person does not comply within 28 days.

The provision of tax file numbers would continue not to be required where the person's spouse cannot obtain a tax file number because he or she is absent from Australia.

Amendment (7) - Clause 11 : New section 91A - Provision of tax file numbers

The amendment would insert a new subsection 91A(3) which would qualify the operation of section 91A so that a person would not be required to provide the tax file number of the person's spouse where the Secretary is satisfied that the person does not know the number and the person cannot obtain the number from the person's spouse or a statement or declaration by the spouse of that number.

Amendment (8) - Clause 41 : Unauthorised requirement etc. that tax file number be quoted

The amendment is a technical amendment to provide for the different commencement dates of clauses 9, 10 and 11.

Amendment (9) - Clause 41 : Unauthorised requirement etc. that tax file number be quoted

The amendment is a technical amendment to provide for the different commencement dates of clauses 9, 10 and 11.

Amendment (10) - Clause 42 : Unauthorised recording etc. of tax file number

The amendment is a technical amendment to provide for the different commencement dates of clauses 9, 10 and 11.

Amendment (11) - Clause 42 : Unauthorised recording etc. of tax file number

The amendment is a technical amendment to provide for the different commencement dates of clauses 9, 10 and 11.