

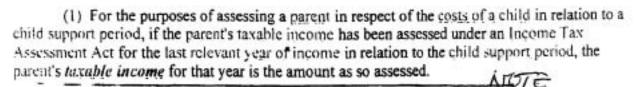
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CHILD SUPPORT (ASSESSMENT) ACT 1989 SECT 56

Taxable income is as assessed under Income Tax Assessment Act

Meaning of taxable income



Note: Sections 34A and 57 are also relevant to a person's taxable income.

When amended tax assessment may be taken into account

- (2) If, after an administrative assessment of child support is made, the assessment (the tax assessment) of a parent's taxable income is amended (whether or not because of an objection, appeal or review), the Registrar must not amend the administrative assessment to take account of the amendment to the tax assessment unless one of the following applies:
- (a) the amendment to the tax assessment is made under item 5 of the table in subsection 170(1) of the Income Tax Assessment Act 1936 (amendment due to fraud or evasion);
- (b) the amendment to the tax assessment is made under provisions of an Income Tax Assessment Act that are prescribed by the regulations for the purposes of this paragraph;
- (c) the amendment is made in circumstances prescribed for the purposes of this paragraph;
- (d) the amendment is made solely for the purposes of working out the parent's adjusted taxable income for the last relevant year of income for the purposes of subsection 60(3) of this Act (first estimate must be lower than adjusted taxable income).

Date of assessment of a parent's taxable income taken to be date of notice of the assessment

- (3) For the purposes of this section, if:
- (a) notice of an assessment (including an amended assessment) of a parent's taxable income under an Income Tax Assessment Act has been served on the parent under the Income Tax Assessment Act 1936; and
 - (b) the notice is dated;

then the assessment is taken to have been made on the date of the notice.

Section not to affect determinations, court orders or consent orders

Step



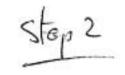
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CHILD SUPPORT (ASSESSMENT) ACT 1989 - SECT 34A

Registrar must make assessment when new tax figure is available

Application of section



- (1) This section requires the Registrar to assess the annual rate of child support payable in some cases if:
- (a) child support is payable by a liable parent for a child for a day in a child support period (the earlier period); and
- (b) during the earlier period, an assessment (the tax assessment) is made under an Income Tax Assessment Act of the taxable income, or any other component of the adjusted taxable income, of the liable parent or the other parent, for the latest year of income (the last year) that ended after the start of the earlier period.

Registrar must make assessment using new tax figures

(2) As soon as practicable after the tax assessment is made, the <u>Registrar</u> must assess the annual rate of child support payable for the child for days in a child support period starting on the first day of the next named month (after the named month in which the Registrar makes the assessment).

When new assessment is not required

- (3) This section does not require the Registrar to make an assessment if:
- (a) the Registrar calculates that the tax assessment for the last year could not affect the annual rate of child support payable for the child for a day in a child support period; or
- (b) the annual rate of child support payable for the child for the first day of the next named month is to be worked out without reference to the actual taxable income of the parent mentioned in paragraph (1)(b) because of:
 - (i) a child support agreement between the parents of the child; or
 - (ii) a determination under Part 6A (departure determination); or
- (iii) an order made by a court under this Act or the Registration and Collection
- (c) the earlier period will end before the end of the earliest named month in which it is practicable for the Registrar to make the assessment mentioned in subsection (2).

Note: In the case of paragraph (3)(c), the Registrar must use the information from the tax assessment to make an assessment for the period starting immediately after the end of the earlier



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CHILD SUPPORT (ASSESSMENT) ACT 1989 - SECT 43



Working out parent's adjusted taxable income

- (1) Subject to subsection (2), a parent's *adjusted taxable income* for a child for a day in a child support period is the total of the following components:
- (a) the parent's taxable income for the last relevant year of income in relation to the child support period;
 - (b) the parent's reportable fringe benefits total for that year of income;
 - (c) the parent's target foreign income for that year of income;
 - (d) the parent's net rental property loss for that year of income;
- (e) the total of the tax free pensions or benefits received by that parent in that year of income.
- Note 1: Other provisions that relate to a person's adjusted taxable income are section 34A and Subdivisions B and C of Division 7.
- Note 2: The components of the definition of adjusted taxable income are defined in section 5.
- (2) If the Registrar amends an assessment under section 44, then for the purposes of the assessment, the person's adjusted taxable income for a child to whom the assessment relates, for a day in the child support period, is the amount determined by the Registrar.

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