2008–2009

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

Social Security and Veterans’
Entitlements Amendment
(Commonwealth Seniors Health Card)
Bill 2009

No.      , 2009

(Families, Housing, Community Services and Indigenous Affairs)

A Bill for an Act to amend the law relating to social
security and veterans’ affairs, and for related
purposes
Contents

1 Short title ............................................................................................................. 1
2 Commencement .................................................................................................... 1
3 Schedule(s) ........................................................................................................ 2

Schedule 1—Amendments

Part 1—Main amendments

Social Security Act 1991
Veterans’ Entitlements Act 1986

Part 2—Amendments commencing on or after the tax amendments

Social Security Act 1991
Veterans’ Entitlements Act 1986

Part 3—Contingent amendments

Division 1—Amendments inserting definitions
Social Security Act 1991
Veterans’ Entitlements Act 1986

Division 2—Amendments repealing definitions
Social Security Act 1991
Veterans’ Entitlements Act 1986

---

i Social Security and Veterans’ Entitlements Amendment (Commonwealth Seniors Health Card) Bill 2009 No. , 2009
A Bill for an Act to amend the law relating to social security and veterans’ affairs, and for related purposes

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Social Security and Veterans’ Entitlements Amendment (Commonwealth Seniors Health Card) Act 2009*.

2 Commencement

(1) Each provision of this Act 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

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provision(s)</td>
<td>Commencement</td>
<td>Date/Details</td>
</tr>
<tr>
<td>1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table</td>
<td>The day on which this Act receives the Royal Assent.</td>
<td></td>
</tr>
<tr>
<td>2. Schedule 1, Part 1</td>
<td>1 July 2009.</td>
<td>1 July 2009</td>
</tr>
<tr>
<td>3. Schedule 1, Part 2</td>
<td>The later of: (a) 1 July 2009; and (b) the day on which Schedule 3 to the <em>Tax Laws Amendment (2009 Measures No. 1) Act 2009</em> commences.</td>
<td></td>
</tr>
<tr>
<td>4. Schedule 1, Part 3, Division 1</td>
<td>1 July 2009. However, if Schedule 3 to the <em>Tax Laws Amendment (2009 Measures No. 1) Act 2009</em> commences on or before 1 July 2009, the provision(s) do not commence at all.</td>
<td></td>
</tr>
<tr>
<td>5. Schedule 1, Part 3, Division 2</td>
<td>Immediately before the commencement of Schedule 3 to the <em>Tax Laws Amendment (2009 Measures No. 1) Act 2009</em>. However, if Schedule 3 to the <em>Tax Laws Amendment (2009 Measures No. 1) Act 2009</em> commences on or before 1 July 2009, the provision(s) do not commence at all.</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** This table relates only to the provisions of this Act as originally passed by both Houses of the Parliament and assented to. It will not be expanded to deal with provisions inserted in this Act after assent.

**2** Column 3 of the table contains additional information that is not part of this Act. Information in this column may be added to or edited in any published version of this Act.

### 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.

---

*Social Security and Veterans' Entitlements Amendment (Commonwealth Seniors Health Card) Bill 2009 No. , 2009*
concerned, and any other item in a Schedule to this Act has effect according to its terms.
Schedule 1—Amendments

Part 1—Main amendments

Social Security Act 1991

1 At the end of point 1071-3 (before the notes)

Add:

; (e) the total of the amounts for the person that are not assessable income and are not exempt income for that year under Subdivision 301-B, or section 302-65, 302-70 or 302-80, of the Income Tax Assessment Act 1997 (about superannuation benefits that are tax free); (f) the person’s reportable superannuation contributions for that year.

2 At the end of point 1071-3

Add:

Note 5: For reportable superannuation contributions see subsection 10A(2).

3 Application

(1) The amendment made by item 1 applies in relation to:

(a) claims for seniors health cards made on or after the commencement of that item; and

(b) seniors health cards granted before, on or after the commencement of that item.

(2) However, the amendment does not affect a person’s qualification for a seniors health card before that commencement.

Veterans’ Entitlements Act 1986

4 At the end of point 118ZZA-3 (before the notes)

Add:

; (e) the total of the amounts for the person that are not assessable income and are not exempt income for that year under Subdivision 301-B, or section 302-65, 302-70 or 302-80, of...
the Income Tax Assessment Act 1997 (about superannuation benefits that are tax free); (f) the person’s reportable superannuation contributions for that year.

5 At the end of point 118ZZA-3

Add:

Note 5: For reportable superannuation contributions see subsection 5PB(1).

6 Application

(1) The amendment made by item 4 applies in relation to:

(a) claims for seniors health cards made on or after the commencement of that item; and

(b) seniors health cards granted before, on or after the commencement of that item.

(2) However, the amendment does not affect a person’s eligibility for a seniors health card before that commencement.
Part 2—Amendments commencing on or after the tax amendments

Social Security Act 1991

7 Subsection 10A(2)

Insert:

*reportable superannuation contributions* has the same meaning as in the *Income Tax Assessment Act 1997*.

Veterans’ Entitlements Act 1986

8 Subsection 5PB(1)

Insert:

*reportable superannuation contributions* has the same meaning as in the *Income Tax Assessment Act 1997*.
Part 3—Contingent amendments

Division 1—Amendments inserting definitions

Social Security Act 1991

9 Subsection 10A(2)

Insert:

reportable employer superannuation contribution has the
meaning given by section 10AA.

10 Subsection 10A(2)

Insert:

reportable superannuation contributions, for an individual and a
tax year, means the sum of:
(a) the individual’s reportable employer superannuation
contributions (if any) for the tax year; and
(b) the individual’s deductions (if any) under Subdivision 290-C

11 After section 10A

Insert:

10AA Definition of reportable employer superannuation contribution

(1) For the purposes of this Act, a reportable employer
superannuation contribution, for an individual for a tax year, is an
amount contributed:
(a) by an employer of the individual, or an associate of the
employer, for the individual’s benefit in respect of the tax
year; and
(b) to a superannuation fund or an RSA;
to the extent that either or both of the following paragraphs apply:
(c) the individual has or has had, or might reasonably be
expected to have or have had, the capacity to influence the
size of the amount;
(d) the individual has or has had, or might reasonably be
expected to have or have had, the capacity to influence the
way the amount is contributed so that his or her assessable income is reduced.

(2) However, an amount is not a reportable employer superannuation contribution to the extent that it is included in the individual’s assessable income for the tax year.

(3) For the purposes of this section, employer has the expanded meaning given by section 12 of the Superannuation Guarantee (Administration) Act 1992 (assuming that subsection 12(11) of that Act had not been enacted).

(4) For the purposes of this section, disregard whether any superannuation benefits arising from a contribution are payable to a SIS dependant of the individual if the individual dies before or after becoming entitled to receive the benefits.

(5) An expression used in this section that is also used in the Income Tax Assessment Act 1997 has the same meaning in this section as it has in that Act.

Veterans’ Entitlements Act 1986

12 Subsection 5PB(1)

Insert:

reportable employer superannuation contribution has the meaning given by section 5PBA.

13 Subsection 5PB(1)

Insert:

reportable superannuation contributions, for an individual and a tax year, means the sum of:
(a) the individual’s reportable employer superannuation contributions (if any) for the tax year; and
(b) the individual’s deductions (if any) under Subdivision 290-C of the Income Tax Assessment Act 1997 for the tax year.

14 After section 5PB

Insert:
5PBA Definition of reportable employer superannuation contribution

(1) For the purposes of this Act, a reportable employer superannuation contribution, for an individual for a tax year, is an amount contributed:

(a) by an employer of the individual, or an associate of the employer, for the individual’s benefit in respect of the tax year; and

(b) to a superannuation fund or an RSA;

to the extent that either or both of the following paragraphs apply:

(c) the individual has or has had, or might reasonably be expected to have or have had, the capacity to influence the size of the amount;

(d) the individual has or has had, or might reasonably be expected to have or have had, the capacity to influence the way the amount is contributed so that his or her assessable income is reduced.

(2) However, an amount is not a reportable employer superannuation contribution to the extent that it is included in the individual’s assessable income for the tax year.

(3) For the purposes of this section, employer has the expanded meaning given by section 12 of the Superannuation Guarantee (Administration) Act 1992 (assuming that subsection 12(11) of that Act had not been enacted).

(4) For the purposes of this section, disregard whether any superannuation benefits arising from a contribution are payable to a SIS dependant of the individual if the individual dies before or after becoming entitled to receive the benefits.

(5) An expression used in this section that is also used in the Income Tax Assessment Act 1997 has the same meaning in this section as it has in that Act.

Division 2—Amendments repealing definitions

Social Security Act 1991

15 Subsection 10A(2) (definition of reportable employer superannuation contribution)
Schedule 1  Amendments
Part 3  Contingent amendments

16 Subsection 10A(2) (definition of reportable superannuation contributions)
Repeal the definition.

17 Section 10AA
Repeal the section.

Veterans’ Entitlements Act 1986

18 Subsection 5PB(1) (definition of reportable employer superannuation contribution)
Repeal the definition.

19 Subsection 5PB(1) (definition of reportable superannuation contributions)
Repeal the definition.

20 Section 5PBA
Repeal the section.