

Senate Community Affairs Committee
ANSWERS TO ESTIMATES QUESTIONS ON NOTICE
Social Services Portfolio
2014-15 Budget Estimates Hearings

Outcome Number: 3

Question No: 427

Topic: Residential and Flexible Care - Aged care Payroll Tax Supplement

Hansard Page: Written

Senator Polley asked:

Please outline the legislative and administrative mechanisms by which the Government will cease paying the established Aged care Payroll Tax Supplement on 31 December 2014. Will this require legislative changes? If so, which piece of legislation and section? If not, will this require subordinate legislation or an instrument?- When is this expected to be introduced?

Answer:

Legislative changes to give effect to the cessation of the payroll tax supplement can be found in the:

- Subsidy Principles 2014;
- Aged Care (Subsidy, Fees and Payments) Determination 2014;
- Aged Care (Transitional Provisions) Principles 2014; and
- Aged Care (Transitional Provisions) (Subsidy and Other Measures) Determination 2014.