

PARLIAMENTARY COUNSEL



Word Note (No. 30) Formatting Social Security and Veterans' Affairs Bills

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Introduction

1 These are rules that have been developed to overcome problems encountered with Social Security and Veterans' Affairs Bills. They also apply where similar features are used in other Bills. If in doubt, see First Parliamentary Counsel.

2 If additional special rules are required, please see First Parliamentary Counsel to get this document updated.

Basic rules of formatting

3 Social Security and Veterans' Affairs Bills must comply with OPC formatting rules. These notes set out specific rules applying to those Bills.

Table of formatting rules

4 Attachment A is a table of formatting rules that can be read in conjunction with the similar table in Word Note 3.

Sample of formatting

5 Attachment B is a style marked copy of some Social Security text to assist with formatting.

Amending forms

6 Attachment C shows the amending form for some Social Security and Veterans' Entitlements amendments.

Old Social Security practices not to be followed

7 There were a number of formatting practices in the original Social Security Act which are not to be followed. The following basic rules of formatting text in OPC Bills must be applied. By applying these, it should generally become clear when "old" Social Security formatting is not permitted.

8 No text in full capitals;

9 No text centred (except for a very limited exception for the heading to columns of numbers in tables);

10 No formatting that requires the tab line or indents in an OPC style to be changed;

11 No formatting that requires bolding or italicising to be added to the whole of a Word paragraph (unless it is included in the OPC style) (bold or italic cannot be used for emphasis).

Additional rules to be applied

Inserted and substituted units to be in correct style

12 Inserted and substituted units (such as components of boxes) are to be in the style that they will appear in the consolidated Act. This will often mean that they will have a box around them. (See examples in Attachments B and C.)

Sub-subparagraphs in boxed text

13 If you are doing an amendment that involves amending text that includes a sub-subparagraph in a box (for example, in a method statement), the provision should be remade so that it no longer has any sub-subparagraphs.

Dot points (bullets)

14 If you are doing any amendment to dot points (other than merely omitting dot points), you should remake the provision to remove all of the dot points.

15 The following example shows how to format paragraphs in notes to replace dot points:

Note: >This is a note that:¶ {note(text),n}
(a) >has some paragraphs;¶ {note(para),na}
(b) >has some more paragraphs;¶ {note(para),na}
(c) >has even more paragraphs.¶ {note(para),na}

16 No dot points are to be inserted into the Social Security or Veterans' Affairs Acts.

Terms defined in method statements

17 Terms that are defined in method statements are to be in bold italics (e.g. "the result is called the *maximum payment rate*").

Tables

18 Tables are extensively used in the Social Security Act. Word Note 24 (which deals with tables) should be applied when amending Social Security tables. Any new tables should be in the new OPC format.

New rules to be applied

19 The following are rules that apply to Bills introduced after the 1999 Autumn sittings.

Amendments of section 5 of the Veterans' Entitlements Act 1986 (index of definitions)

20 The following form is to be used:

1 Section 5 (index of definitions)

Insert:

CDEP Scheme

23(1)

CDEP Scheme participant	23(1)
CDEP Scheme payment	23(1)
CDEP Scheme quarter	23(1)

21 [For other examples, see Attachment C.]

Amendment of Modules

22 The following form is to be used:

3 Section 1067G (Module G)

Repeal the Module, substitute:

Generally only one Calculator

23 Each Part (in Social Security) or Schedule (in Veterans' Affairs) will generally only contain one Calculator. More than one calculator can be included in the same Part or Schedule where they are related and it is clearer to have them in the one Part or Schedule than to create separate Parts or Schedules.

Only one method statement

24 Only one method statement is to be included in a point (or any other unit).

Each point must be covered by a heading

25 Every point must have a heading or be covered by a heading to an earlier point (in the same way that some subsection headings cover a number of subsections).

No new subpoints

26 No new subpoints are to be inserted.

Capitalisation

27 The following capitalisation is to be used in the Act and in the amending items of amending Bills when referring to the following items:

- (a) Module;
- (b) Submodule;
- (c) Rate Calculator
- (d) Lump Sum Calculator
- (e) Calculator;
- (f) point;
- (g) subpoint;

- (h) method statement;
- (i) step;
- (j) note.

28 (In the method statement heading, and in the steps, an initial capital is to be used. See examples in Attachments B and C.)

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5.0	04 February 2008	s05pu384.v08.doc
5.1	August 2011	s05pu384.v11.docx
5.2	November 2012	s05pu384.v13.docx

Attachment A—Table of formatting rules

Table of formatting rules		
Feature	Style	Notes
Calculators		Contained in a Part (or in a Schedule in VEA). The Part consists of an introductory section followed by “points”.
Heading	ActHead3,d	Follows after introductory section.
Modules		These are a subunit of Calculators.
Heading	ActHead4,sd	
Submodule heading	ActHead4,sd	
Point headings	subsectionhead,ssh	
Point numbers	subsection,ss	Introductory section number followed by a hyphen followed by a number (e.g. 1071A-B1). Goes on first line of text in point. Tabs either side of number (unless number too long to fit in which case 2 spaces follows the number)
Point text	subsection,ss	
Subpoints	subsection,ss	First subpoint has point number followed by (1) (with no spaces). Subsequent subpoints do not have point number. Subpoints must not have headings. No subpoints to be inserted.
Method statements		Formatted using the box styles No more than one method statement to be included in a subpoint or a point that is not divided into subpoints [<i>Check. See 1070-A1</i>]
Heading	boxheaditalic,bhi	
Steps	boxstep,bs	“Step 1.” (etc) not to be italics.
Notes	boxnote,bn	Notes not to be divided into paragraphs (or any other subunits) (Long notes can be put outside the box)
Examples		
General		To be formatted as notes.
Heading	Note(text),n	Not to be in full capitals or italics Note that if it is on a line by itself, it will generate an error in the CheckFormat macro. This can be ignored.
Subheading	Note(text),n	Subheadings cover things such as Facts or Application (Example have previously been divided into “Facts” and “Application”. As the word “Application” will not fit in the space allocated for the word before the colon, the word “Result” should be used.) Note that if it is on a line by itself, it will generate an error in the CheckFormat macro. This can be ignored. Not to be in full capitals or italics

Table of formatting rules

Feature	Style	Notes
Steps (or similar)	Note(text),n	Initial text on the margin followed by a tab and the remaining text indented. The text is to be on the same line even if the text before the tab is so long that the tab goes to an odd place. If this occurs, consider using a different word (e.g. using "Result" instead of "Application").
Formulas	Formula	Formulas are not to be mixed in with text. They must be on a different line. This applies to all formulas including single line formulas. Where a formula is included in a note, or text in a note is formatted in a table, that text will be slightly larger than the remainder of the note. (It will be in 10pt while the rest of the note is in 9pt.) The formula must be left in the larger size.

Attachment B—Examples of formatting

66-Part 3.9

Repeal the Part, substitute:

Part 3.9—Seniors Health Card Taxable Income Test Calculator

..

1071-1-Seniors Health Card Taxable Income Test Calculator

- > >The Seniors Health Card Taxable Income Test Calculator at the end of this section is to be used in working out whether a person satisfies the seniors health card taxable income test for the purposes of this Act.

Seniors Health Card Taxable Income Test Calculator

Satisfying the seniors health card taxable income test

- >1071-1 >This is how to work out whether a person satisfies the seniors health card taxable income test at a particular time (the *test time*).

Method statement

- Step 1. >Work out the amount of the person's adjusted taxable income for the reference tax year.
- Step 2. >Work out the person's seniors health card taxable income limit using point 1071-12.
- Step 3. >Work out whether the person's adjusted taxable income for the reference tax year exceeds the seniors health card taxable income limit.
- Step 4. >If the person's adjusted taxable income for the reference tax year is less than the person's seniors health card taxable income limit, the person satisfies the seniors health card taxable income test.
- Step 5. >If the person's adjusted taxable income for the reference tax year is equal to or exceeds the person's seniors health card taxable income limit, the person does not satisfy the seniors health card taxable income test.

Reference tax year

- >1071-2 >In the ordinary case, a person's *reference tax year* is:
 - >(a) >if the person has received a notice of assessment of his or her taxable income for the tax year immediately preceding the tax year in which the test time occurred—that immediately preceding tax year; or
 - >(b) >otherwise—the tax year immediately preceding the tax year applicable under paragraph (a).

However, if the person has informed the Secretary in writing that the person wishes to have his or her entitlement to a seniors health card determined by reference to his or her

adjusted taxable income for the tax year in which the test time occurred (the *current tax year*), the person's *reference tax year* is the current tax year.¶{subsection2,ss2}

Adjusted taxable income¶{SubsectionHead,ssh}

>1071-3 >For the purposes of this Part, a person's *adjusted taxable income* for a particular tax year is the sum of the following amounts (*income components*):¶{subsection,ss}

- >(a) >the person's taxable income for that year;¶{paragraph,a}
- >(b) >the person's fringe benefits value for that year;¶{paragraph,a}
- >(c) >the person's target foreign income for that year;¶{paragraph,a}
- >(d) >the person's net rental property loss for that year.¶{paragraph,a}

Note 1: >For *taxable income* see subsection 23(1) and point 1071-4.¶{note(text),n}

Note 2: >For *fringe benefits value* see point 1071-6.¶{note(text),n}

Note 3: >For *target foreign income* see subsection 10A(2) and point 1071-7.¶{note(text),n}

Note 4: >For *net rental property loss* see subsection 10A(15) and point 1071-8.¶{note(text),n}

Seniors health card taxable income limit¶{SubsectionHead,ssh}

>1071-4 >A person's seniors health card taxable income limit is worked out using the Seniors Health Card Taxable Income Limit Table. Work out which family situation in the table applies to the person. The person's seniors health card taxable income limit is the corresponding amount in column 3 plus an additional corresponding amount in column 4 for each dependent child of the person.¶{subsection,ss}

{Tabletext,tt}

Seniors Health Card Taxable Income Limit Table			
Column 1¶ Item	Column 2¶ Person's family situation	Column 3¶ Amount per year	Column 4¶ Additional dependent child¶ Amount per year
1	Not member of couple	\$40,000	\$624
2	Partnered	\$33,500	\$624
3	Member of illness separated couple	\$36,698	\$624
4	Member of respite care couple	\$40,000	\$624
5	Partnered (partner in gaol)	\$40,000	\$624

Note 1: >For *member of couple, partnered, illness separated couple, respite care couple* and *partnered (partner in gaol)* see section 4.¶{note(text),n}

Note 2: >For *dependent child* see section 5.¶{note(text),n}

66--Section 5 (index of definitions)¶{ItemHead,ih}

Omit: {Item,i}

family tax payment payday

6AA

66--Section 5 (index of definitions)¶{ItemHead,ih}

Insert: {Item,i}

CDEP Scheme	23(1)
CDEP Scheme participant	23(1)
CDEP Scheme payment	23(1)
CDEP Scheme quarter	23(1)

66--Point 1069-J1 (method statement, step 6, note)¶{ItemHead,ih}

Repeal the note, substitute:¶{Item,i}

>Note: >The application for the maintenance income test is affected by section 1116 (apportionment of capitalised maintenance income).¶{BoxNote,bn}

66--At the end of point 1067G-B1¶{ItemHead,ih}

Add:¶{Item,i}

The maximum basic rate of a person who is a CDEP Scheme participant in respect of the whole or a part of the period for which the maximum basic rate is being worked out is nil (see section 552C).¶{subsection2,ss2}

66--Subsection 522(3) (example)¶{ItemHead,ih}

Repeal the example, substitute:¶{Item,i}

- Example: >You are receiving a disability support pension of \$300 a fortnight and a pharmaceutical allowance of \$5 a fortnight. You are over pension age. Your partner is receiving a partner allowance of \$250 a fortnight and rental assistance of \$75 a fortnight.¶{note(text),n}
- >Your partner dies. Seven instalments are due to you during the bereavement lump sum period. You work out the tax-free amount as follows:¶{note(text),n}
- Step 1. >The instalments that would have become due to you during the bereavement lump sum period are:¶{note(text),n}
- $$\$300 + \$5 = \$305¶{Formula}$$
- >The total for the period is \$2,135.¶{note(text),n}
- Step 2. >The exempt component of each instalment is \$5. The total for the 7 instalments is \$35.¶{note(text),n}
- Step 3. >The instalments that would have become due to you partner during the same period are:¶{note(text),n}
- $$\$250 + \$75 = \$325¶{Formula}$$
- >The total for the period is \$2,275.¶{note(text),n}
- Step 4. >The tax-free amount is:¶{note(text),n}
- $$\$35 + \$2,275 = \$2,310¶{Formula}$$

66--Subsection 525(4)¶{ItemHead,ih}

Repeal the subsection, substitute:¶{Item,i}

>(4) >Amounts worked out under subsection (3) must be rounded to the nearest cent (rounding 0.5 cents upwards).¶{subsection,ss}

Example:¶{note(text),n}

Facts: >Veronique has, at all times in the past 4 months, been receiving widow allowance. Her fortnightly payment rate is \$200. She applies for an advance payment of \$300.¶{note(text),n}

Result: >The maximum amount of advance payment payable to Veronique is worked out under subsection (3) as follows:¶{note(text),n}

$$7\% \times \$200 \times 26 = \$364.00¶{Formula}$$

>The smallest of the 3 amounts referred to in subsection (2) is \$300. Veronique can therefore be paid an advance payment of \$300.¶{note(text),n}

66--Subsection 526(4) (example)¶{ItemHead,ih}

Repeal the example, substitute:¶{Item,i}

Example: >How deeming income of a person who is not a member of a couple is out (using rates in force on 1 July 1996)¶{note(text),n}

Facts: >Elaine, a single pensioner, has \$36,500 worth of financial assets. \$1,500 is in a cheque account not earning any interest. \$25,000 is earning 6% in interest and \$10,000 is earning 8% in interest. The below threshold rate is 5%. The above threshold rate is 7%.¶{note(text),n}

Result:¶{note(text),n}

Step 1. >Elaine's deposit concession money amounts to \$1,500 (see section 1079) which earns no interest. Under this step, \$1,500 is multiplied by 0%, giving a nil amount.¶{note(text),n}

Step 2. >Elaine's deeming threshold is \$30,000 (see subsection 1081(1)). Her deposit concession money totals \$1,500. The difference is \$28,500.¶{note(text),n}

Step 3. >The amount of \$28,000 is multiplied by the below threshold rate (5%):¶{note(text),n}

$$\$28,500 \times \frac{5}{100} = \$1,425 \text{¶{Formula}}$$

Step 4. >Elaine's deeming threshold of \$30,000 is subtracted from the total value of her financial assets (\$36,500). The remainder is \$6,500.¶{note(text),n}

Step 5. >The amount of \$6,500 is multiplied by the above threshold rate (7%):¶{note(text),n}

$$\$6,500 \times \frac{7}{100} = \$455 \text{¶{Formula}}$$

Step 6. >The amounts worked out at steps 1, 3 and 5 are added together: {note(text),n}

	\$
step 1	0
step 3	1,425
step 5	455
	1,880

>The ordinary income Elaine is deemed to receive per year from her financial assets is \$1,880.¶{note(text),n}

52--Section 1067G (Module G)¶{ItemHead,ih}

Repeal the Module, substitute:¶{Item,i}

Module G—Family actual means test¶{ActHead 3,d}

Submodule 1—Preliminary¶{ActHead 4,sd}

How to work out effect of actual means of a person's family on maximum payment rate¶{SubsectionHead,ssh}

>1067G-G1 >This is how to work out the effect (if any) of the actual means of a person's family on the person's maximum payment rate in respect of a particular youth allowance payment period.¶{subsection,ss}

Method statement¶{BoxHeadItalic,bhi}

- | | |
|---------|--|
| Step 1. | >Work out whether the family actual means test applies to the person using Submodule 2. |
| Step 2. | >If the family actual means test applies to the person, identify the appropriate tax year in relation to the person using Submodule 3. |
| Step 3. | >Work out the actual means of the person's family for that year using Submodule 4. |
| Step 4. | >Work out the person's family actual means free area using Submodule 5. |
| Step 5. | >Work out the person's reduction for family actual means for that year using Submodule 6. |

Submodule 2—Persons to whom family actual means test applies

General provision

- >1067G-G2 >Subject to point 1067G-G3, the actual means test applies to a person who:
- >(a) >claims or receives youth allowance; and
 - >(b) >is not independent; and
 - >(c) >has a parent who is a designated parent.

Exceptions

- >1067G-G3 >The family actual means test does not apply to a person:
- >(a) >while a family member of the person is receiving exceptional circumstances relief payment; or
 - >(b) >for so much of the calendar year in which the relief payment is received as follows the cessation of the relief payment.

- >1067G-G4 >In point 1067-G3:

exceptional circumstances relief payment means:

- >(a) >exceptional circumstances relief payment under the *Farm Household Support Act 1992*; or
- >(b) >drought relief payment under that Act as in force immediately before the commencement of the *Farm Household Support Amendment (Restart and Exceptional Circumstances) Act 1997*.

52--Section 1070 (Module A)

Repeal the Module, substitute:

Module A—Overall rate calculation process

Method of calculating rate

- >1070-A1 >A person's rate of family tax payment for a financial year is a fortnightly rate calculated in accordance with this point 1070-A2.

Fortnightly rate of family tax payment

- >1070-A2 >A person's **fortnightly rate of family tax payment** consists of the sum of:
- >(a) >the person's fortnightly Part A rate of family tax payment worked out in accordance with the method statement in point 1070-A3; and
 - >(b) >the person's fortnightly Part B rate of family tax payment worked out in accordance with the method statement in point 1070-A4.

Part A rate of family tax payment

- >1070-A3 >This is how to work out the person's fortnightly Part A rate of family tax payment.

Method statement

- Step 1. >Work out the person's provisional fortnightly Part A rate of family tax payment in accordance with Module B.
- Step 2. >Work out in accordance with Module C whether the family income test in that Module applies to the person. If it does, apply the test to the person in accordance with that Module.
- Step 3. >If the person does not satisfy the test, the person's **fortnightly Part A rate of family tax payment** for the financial year is nil.
- Step 4. >If the test does not apply to the person or the person satisfies the test, the person's **fortnightly Part A rate of family tax payment** is the amount obtained by multiplying the person's provisional fortnightly Part A rate of family tax payment by the number of FTP children of the person.
- >However, if Module F applies, the amount obtained under this step may be reduced as provided in that Module.
- >Note: >For **FTP child** see section 6AA.

Part B rate of family tax payment

- >1070-A4 >This is how to work out the person's fortnightly Part B rate of family tax payment.

Method statement

- Step 1. >Work out the person's provisional fortnightly Part B rate of family tax payment in accordance with Module B.
- Step 2. >If the person does not have at least one FTP child under the age of 5 years, the person's **fortnightly Part B rate of family tax payment** is nil.
- Step 3. >If the person has at least one FTP child under the age of 5 years, work out in accordance with Module D whether the breadwinner's income test in that Module applies.
- Step 4. >If:

- >(a) >the person has at least one FTP child under the age of 5 years;
and¶{BoxPara,bp}
 - >(b) >the breadwinner's income test does not apply or is satisfied;
and¶{BoxPara,bp}
 - >(c) >the person is a member of a couple;¶{BoxPara,bp}
- >work out in accordance with Module E whether the spouse income test applies.¶{BoxStep,bs}

Step 5. >If the spouse income test applies and is not satisfied, the person's *fortnightly Part B rate of family tax payment* is nil.¶{BoxStep,bs}

Step 6. >If the person has at least one FTP child under the age of 5 years and neither the breadwinner's income test nor the spouse income test applies or the test or tests that apply are satisfied, the person's *fortnightly Part B rate of family tax payment* is an amount equal to the person's provisional fortnightly Part B rate of family tax payment.¶{BoxStep,bs}

>However, if Module F applies, the amount applicable under this step may be reduced as provided in that Module.¶{BoxStep,bs}

>Note: >For *FTP child* see section 6AA.¶{BoxNote,bn}

4--Subsection 19C(1) (note)¶{ItemHead,ih}

Repeal the note, substitute:¶{Item,i}

Note 1: >A person who makes a claim for one of the following allowances may have to serve an ordinary waiting period or a liquid assets waiting period, or both, before the person can be paid the allowance.¶{note(text),n}

- (a) >newstart allowance;¶{note(para),na}
- (b) >sickness allowance;¶{note(para),na}
- (c) >youth allowance.¶{note(para),na}

Note 2: >A person who makes a claim for parenting payment or one of the following allowances:¶{note(text),n}

- (a) >newstart allowance;¶{note(para),na}
- (b) >partner allowance.¶{note(para),na}
- (c) >widow allowance;¶{note(para),na}
- (d) >mature age allowance;¶{note(para),na}
- (e) >youth allowance.¶{note(para),na}

>may be subject to a seasonal work preclusion period.¶{note(text),n}

1--Point 1069-J1 (method statement, step 1)¶{ItemHead,ih}

Omit "for a dependent child who is not a FP child", substitute:¶{Item,i}

> >for:¶{BoxStep,bs}

- >(a) >a dependent child who is not a FP child; or¶{BoxPara,bp}
- >(b) >an FP child who is, or because of subpoint 1069-B7(2) is taken to be, outside Australia for the purposes of point 1069-B7; or¶{BoxPara,bp}

>(c) >an FP child in respect of whom point 1069-K3 applies because action to obtain maintenance for the child that the Secretary considers reasonable to take has not been taken.

Attachment C—Examples of amending forms

66 Section 5 (index of definitions)

Omit:

family tax payment payday 6AA

66 Section 5 (index of definitions)

Insert:

CDEP Scheme	23(1)
CDEP Scheme participant	23(1)
CDEP Scheme payment	23(1)
CDEP Scheme quarter	23(1)

66 Point 1069-J3

Repeal the point.

66 Point 1067G-B1

Omit “A person’s maximum basic rate”, substitute “The maximum basic rate of a person other than a person who is a CDEP Scheme participant in respect of the whole or a part of the period for which the maximum basic rate is being worked”.

66 Point 1066-A1 (method statement, step 11)

After “*provisional*”, insert “*annual*”.

66 Point 1069-J1 (method statement, step 6, note)

Repeal the note, substitute:

Note:	The application for the maintenance income test is affected by section 1116 (apportionment of capitalised maintenance income).
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66 Point 1067G-A1 (method statement, step 14)

After “plus”, insert “except where the person is a CDEP Scheme participant in respect of the whole or a part of the period for which the rate of allowance is being worked out”.

66 At the end of point 1067G-B1

Add:

The maximum basic rate of a person who is a CDEP Scheme participant in respect of the whole or a part of the period for which the maximum basic rate is being worked out is nil (see section 552C).

[Note: It is not necessary to include “(but not as part of paragraph (c))” after “Add”.]

66 Point 1068-B1 (after the third sentence)

Insert “The maximum basic rate of a person who is a CDEP Scheme participant in respect of the whole or a part of the period for which the maximum basic rate is being worked out is nil (see section 408CG, 614A, 660YCH and 771HK).”.

66 Subpoint 1069-J8(1)

After “first”, insert “other than a child for whom maintenance income is disregarded under step 1 of the method statement in point 1069-J1”.

66 Section 1068B (at the end of Module C)

Add:

Maximum basic rate—CDEP Scheme participant

1068B-C3 The maximum basic rate of a person who is a CDEP Scheme participant in respect of the whole or a part of the period for which the maximum basic rate is being worked out is nil (see section 500W).

66 Point 1064-A1 (method statement, step 12)

Repeal the step, substitute:

Step 12. The *rate of pension* is the amount obtained by:

- (a) subtracting from the provisional annual payment rate any special employment advance deduction (see Part 3.16B); and
- (b) if there is any amount remaining, subtracting from that amount any advance payment deduction (see Part 3.16A); and
- (c) adding any amount payable by way of remote area allowance (see Module H).

66 Subsection 771KE(2) (note 1)

Repeal the note.

66 Subsection 771KE(2) (note 2)

Omit "Note 2", substitute "Note".

66 Section 239 (Lump Sum Calculator, step 7)

Omit "of pension paydays in the bereavement lump sum period", substitute "obtained in step 6".

66 Section 1067G (Module G)

Repeal the Module, substitute:

66 Clause 109 of Schedule 2A (the clause 109 inserted by item 14 of Schedule 2 to the *Social Security and Veterans' Affairs Legislation Amendment (Budget and Other Measures) Act 1998*)

Renumber as clause 109A.