

UNDER PART 1A HUMAN RIGHTS ACT 1993

BETWEEN CHILD POVERTY ACTION GROUP
INCORPORATED (CPAG)

Appellant

AND THE ATTORNEY GENERAL

Respondent

APPELLANT'S CHRONOLOGY
22 April 2013

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Date	Event	Narration	Document reference
1 April 1986	<p>Family Support Tax Credit introduced (FSTC)</p> <p>Guaranteed Minimum Family Income (GMFI) Tax Credit introduced</p> <p>(Income Tax Amendment Act (No 2) 1986)</p>	<p>FSTC is now known as Family Tax Credit. It is payable to both working and beneficiary families.</p> <p>GMFI is now known as the Minimum Family Tax Credit. It provides a minimum guaranteed income for working families and operates to create a financial gap between working and beneficiary families.</p>	HRRT decision, COA vol 1, tab 7, p 164
1991	Benefit cuts	Families on the DPB and unemployment benefit had a benefit decrease of up to \$27 per week.	Susan St John, COA vol 3, tab 15, p 558, para 39
1992	Increase in child poverty rate	The child poverty rate increased from 25% in 1990 to 78% in 1992.	COA, vol 10, p 3946
1 July 1996	Independent Family Tax Credit introduced (Income Tax Act 1994 Amendment Act 1996)	This is the first time that support for children excluded caregivers who were on benefit (whether or not they were working).	HRRT decision, COA vol 1, tab 7, 164
1 October 1999	<p>Independent Family Tax Credit renamed Child Tax Credit (CTC)</p> <p>GMFI Tax Credit renamed Family Tax Credit.</p>	Taxation (Parental Tax Credit) Act 1999	
June 2001	Following policy work initiated in 2000, Cabinet directs officials to begin work on reform of the social assistance system		<p>WFF Cabinet paper, COA vol 6, p 1953</p> <p>HRRT decision, COA vol 1, tab 7, pp 165-6</p>

1 January 2002	Part 1 A Human Rights Act 1993 comes into effect	Part 1A applies the Bill of Rights Act non-discrimination standard to public sector activities (including legislation).	
10 October 2002	CPAG makes a complaint to the Human Rights Commission, alleging that the CTC constitutes employment status discrimination.		HRRT decision, COA vol 1, tab 7, p 170
31 March 2004	Working for Families Cabinet Paper referred to Cabinet Policy Committee.	Cabinet paper proposes, among other measures, the introduction of the In Work Payment (IWP) in 2006.	WFF Cabinet Paper, COA vol 8, p 2951
27 May 2004	Future Directions (Working for Families) Bill 2004 (146-1) introduced, divided into two Bills at third reading and passed as the Social Security (Working for Families) Amendment Act 2004 and Taxation (Working for Families) Act 2004.	Section 14 of the Taxation (Working for Families Act) provided for the IWP to come into force from 1 April 2006. Section 13 of this Act provided for an abatement regime of 30 cents on income over \$27,500. This abatement regime was changed before it was due to come into force in 2006.	HC decision at COA vol 1, tab 6, p 92
23 November 2004	CPAG files proceedings in the Human Rights Review Tribunal, challenging the CTC and IWP		
1 April 2005	Increases to the Family Tax Credit Removal of child component of main benefits Changes to the calculation of Special Benefit	Increase was \$25 per week for the first child and \$15 per week for each subsequent child	WFF Cabinet Paper, COA vol 8, p 3002-3, 2026
17 September 2005	General Election. One of the elected Government's key election pledges was to extend the WFF package to higher income earners.	This was to be achieved by raising the abatement threshold and reducing the abatement rate.	HC decision COA vol 1, tab 6, p 95
13 December 2005	Taxation (Urgent Measures) Act 2005 passed. Section 5 amends the WFF abatement regime.	The new abatement rate is 20c on income over \$35,000.	HC decision COA vol 1, tab 6, p 95

1 April 2006	In-Work Payment becomes payable. The new abatement regime for WFF tax credits comes into force. Introduction of Temporary Additional Support	IWP is contained in s KD2AAA Income Tax Act 2004. s KD2 Income Tax Act 2004. s 61G Social Security Act 1964	WFF Cabinet paper, COA vol 8, p 3004, 3030
12 December 2006	Second Amended Statement of Claim (“operative” statement of claim)	Now refers to IWP only, not CTC	COA, vol 1, tab 4
14 February 2007	Statement of Reply to Second Amended Statement of Claim (“operative” statement of reply)		COA, vol 1, tab 5
1 April 2007	The names for WFF tax credits changed: Taxation (Business Taxation and Remedial Matters) Act 2007 Further increase to the Family Tax Credit of \$10 per child per week.	<ul style="list-style-type: none"> • The In-Work Payment became the In-Work Tax Credit. • Family Support became Family Tax Credit • Family Tax Credit became Minimum Family Tax Credit 	HRRT decision at COA vol 1, tab 7, p 183
1 April 2008	Income Tax Act 2007 comes into force	The IWTC now contained in s MD4 to MD10. The off-benefit rule is s MD8.	
June-July 2008	Tribunal hearing		
16 December 2008	Tribunal decision		COA vol 1, tab 7
5–12 September	High Court hearing		
25 October 2011	High Court decision		COA vol 1, tab 6, p 85