**Statutory Declaration Reasons**

# Statutory Declaration – Reporting Requirements specified under Section 1209S of [the Social Security Act 1991 and *Social Security (Special Disability Trust – Trust*](https://www.legislation.gov.au/F2023L01234/asmade/text)

[***Deed, Reporting and Audit Requirements) (FaHCSIA) Determination 2023***](https://www.legislation.gov.au/F2023L01234/asmade/text)

[***(F2023L01234)***](https://www.legislation.gov.au/F2023L01234/asmade/text)

I sincerely declare that as a trustee of the <insert name of special disability trust>, that the financial statements of the above named trust given in accordance with section 1209S of the *Social Security Act 1991* and the *Social Security (Special Disability Trust – Trust Deed, Reporting and Audit Requirements) Determination 2023* is true and correct in all material particulars

# Statutory Declaration – Expenditure meets requirements specified under

[***Social Security (Special Disability Trust – Trust Deed, Reporting and Audit***](https://www.legislation.gov.au/Details/F2013L01026)

[***Requirements) (FaHCSIA) Determination 2023***](https://www.legislation.gov.au/Details/F2013L01026)

***(F2023L01234)***

I sincerely declare that, for the financial year 20\_\_\_:

1. All amounts paid out of the trust (other than amounts paid for reasonable administration expenses and taxation) were paid:
   1. to meet reasonable care and accommodation needs of the principal beneficiary; or
   2. for other purposes, ancillary to meeting the reasonable care and accommodation needs of the principal beneficiary, that are necessary or desirable to facilitate the meeting of those needs; or
   3. for other purposes that are primarily for the benefit of the principal beneficiary; and
2. No amount was paid out of the trust for:
   1. purposes other than those mentioned in subparagraph (a) (i), (ii) or (iii); or
   2. services provided to the principal beneficiary by an immediate family member of the principal beneficiary, or
   3. non-compliant distributions in the relevant financial year.
3. Distributions that have been made from Special Disability Trust as outlined on Tax Return are for Australian Taxation Office requirements only.

**If the trust is not required to submit a tax return, the following statement must be included in substitution for subparagraph (c) above:**

I sincerely declare that as a trustee of the <insert name of special disability trust>, section 95AB of the *Income Tax Assessment Act 1936* applies to the trust’s income, and a certified copy of the trust’s income tax return is not required.

**Statutory Declaration – Waiver under the** [**Social Security (Special Disability Trust)**](https://www.legislation.gov.au/Details/F2021L01311)

# [Guidelines 2021](https://www.legislation.gov.au/Details/F2021L01311) (F2021L01311) under Section 1209U(4) of the Social Security Act 1991

I sincerely declare, as trustee of the <insert name of special disability trust>, that the trust will comply with the Special Disability Trust requirements specified in Division 1 of Part 3.18A of the *Social Security Act 1991*, including that:

* the trust has no more than one beneficiary, not including any residuary beneficiary

(as specified in subsection 1209M(1) of the *Social Security Act 1991*);

* the beneficiary of the trust meets the requirements of subsection 1209M(2) or (4) of the *Social Security Act 1991;*
* the primary purpose of the trust is to meet the reasonable care and accommodation needs of the beneficiary of the trust as specified in the *Social Security (Special Disability Trust) Guidelines 2021*;
* the other purpose of the trust is primarily for the benefit of the principal beneficiary as specified in the *Social Security (Special Disability Trust) Guidelines 2021*;  the trust complies with the trust deed requirements specified in Part 2 of the *Social Security (Special Disability Trust – Trust Deed, Reporting and Audit Requirements) Determination 2023.*

# Statutory Declaration – Trustee meets requirements specified under Section 1209Q(1) of the Social Security Act 1991

I sincerely declare that, as a trustee of the <insert name of special disability trust>, I:

* am an Australian resident; and
* have not been convicted at any time (including a time before the commencement of Section 1209Q of the *Social Security Act 1991*) of any of the following offences:
  1. An offence of dishonest conduct against, or arising out of, a law of the

Commonwealth, a State, a Territory or a foreign country;

* 1. An offence against, or arising out of, the *Social Security Act 1991*, the *Social Security (Administration) Act 1999,* or the *Veterans’ Entitlement Act 1986;*
* have not been disqualified at any time (including a time before the commencement of Section 1209Q of the *Social Security Act 1991*) from managing corporations under the *Corporations Act 2001*.