

## **Statutory Declaration Reasons**

### **Statutory Declaration – Reporting Requirements specified under Section 1209S of the Social Security Act 1991 and [Social Security \(Special Disability Trust – Trust Deed, Reporting and Audit Requirements\) \(FaHCSIA\) Determination 2023 \(F2023L01234\)](#)**

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 \(Special Disability Trust – Trust Deed, Reporting and Audit Requirements\) \(FaHCSIA\) Determination 2023 \(F2023L01234\)](#)**

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

- (a) All amounts paid out of the trust (other than amounts paid for reasonable administration expenses and taxation) were paid:
  - (i) to meet reasonable care and accommodation needs of the principal beneficiary; or
  - (ii) 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
  - (iii) for other purposes that are primarily for the benefit of the principal beneficiary; and
- (b) No amount was paid out of the trust for:
  - (i) purposes other than those mentioned in subparagraph (a) (i), (ii) or (iii); or
  - (ii) services provided to the principal beneficiary by an immediate family member of the principal beneficiary, or
  - (iii) non-compliant distributions in the relevant financial year.
- (c) 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 \(Special Disability Trust\) Guidelines 2021](#) (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:
  - (i) An offence of dishonest conduct against, or arising out of, a law of the Commonwealth, a State, a Territory or a foreign country;
  - (ii) 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*.