



Income Tax (Seasonal Labour Mobility Program Withholding Tax) Act 2012

No. 59, 2012

**An Act to impose income tax on amounts paid to
employees under the Seasonal Labour Mobility
Program, and for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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An Act to impose income tax on amounts paid to employees under the Seasonal Labour Mobility Program, and for related purposes

[Assented to 21 June 2012]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Income Tax (Seasonal Labour Mobility Program Withholding Tax) Act 2012*.

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Section 2

2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 and 2 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	21 June 2012
2. Sections 3 and 4	At the same time as Schedule 1 to the <i>Tax Laws Amendment (2012 Measures No. 3) Act 2012</i> commences.	21 June 2012

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Imposition of tax

The tax known as income tax, to the extent that that tax is payable in accordance with section 840-905 of the *Income Tax Assessment Act 1997*, is imposed on income to which that section applies.

4 Rate of tax

The rate of income tax imposed by this Act is 15%.

*[Minister's second reading speech made in—
House of Representatives on 24 May 2012
Senate on 18 June 2012]*

(86/12)

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