

Treasury Laws Amendment (Working Holiday Maker Employer Register) Act 2018

No. 125, 2018

An Act to amend the law relating to taxation, and for related purposes

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An Act to amend the law relating to taxation, and for related purposes

[*Assented to 3 October 2018*]

The Parliament of Australia enacts:

1 Short title

 This Act is the *Treasury Laws Amendment (Working Holiday Maker Employer Register)* *Act 2018*.

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 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this Act | The first 1 January, 1 April, 1 July or 1 October to occur after the day this Act receives the Royal Assent. | 1 January 2019 |

Note: This table relates only to the provisions of this Act as originally enacted.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 Schedules

 Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

A New Tax System (Australian Business Number) Act 1999

1 Paragraphs 26(3)(jc) and (jd)

Repeal the paragraphs.

Taxation Administration Act 1953

2 Subsection 16‑147(6) in Schedule 1

Repeal the subsection.

3 Subsection 355‑65(8) in Schedule 1 (cell at table item 5, column headed “and the record or disclosure …”)

Repeal the cell, substitute:

|  |
| --- |
| (a) is of the fact of an entity’s actual or reasonably suspected non‑compliance with a \*taxation law; and(b) is for the purpose of ensuring the entity’s compliance with the *Fair Work Act 2009*. |

4 Application of amendments

(1) The amendments made by item 1 of this Schedule apply in relation to the giving of copies of entries in the Australian Business Register on or after 2 December 2016.

(2) The amendment made by item 2 of this Schedule applies in relation to registrations made under section 16‑147 in Schedule 1 to the *Taxation Administration Act 1953* on or after 2 December 2016.

(3) The amendment made by item 3 of this Schedule applies in relation to disclosures of information on or after 2 December 2016 (whether the information was acquired before, on or after that day).

(4) Despite subitem (3), a person does not commit an offence against section 355‑25 in Schedule 1 to the *Taxation Administration Act 1953* in respect of conduct engaged in before the commencement of this Schedule, if the conduct would not have constituted an offence if the amendment made by item 3 of this Schedule did not apply.

[*Minister’s second reading speech made in—*

*House of Representatives on 16 February 2017*

*Senate on 10 May 2018*]

(24/17)