



Legislative Instrument

Taxation Administration (Remedial Power – Seasonal Labour Mobility Program) Determination 2020

I, Louise Clarke, Deputy Commissioner of Taxation, make this determination under section 370-5 in Schedule 1 to the *Taxation Administration Act 1953*.

Louise Clarke

Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
Date of making: 19 November 2020

1. Name of instrument

This instrument is the *Taxation Administration (Remedial Power – Seasonal Labour Mobility Program) Determination 2020*.

2. Commencement

(1) Each provision of this instrument 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 instrument	The day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> .	

Note: This table relates only to the provisions of this instrument as originally made.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

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

3. Authority

This instrument is made under section 370-5 in Schedule 1 to the Act.

4. Definitions

In this instrument:

Act means the *Taxation Administration Act 1953*.

Temporary visa has the meaning given by section 5 of the *Migration Act 1958*.

5. Modification of paragraph 840-905(b)(ii) of the *Income Tax Assessment Act 1997*

For the purposes of section 370-5 in Schedule 1 to the Act, paragraph 840-905(b)(ii) of the *Income Tax Assessment Act 1997* operates with the following modification:

If you formerly held a Temporary Work (International Relations) Visa (subclass 403) and you hold a different temporary visa at a particular time, you are treated as if you hold a Temporary Work (International Relations) Visa (subclass 403) at that time.

6. Modification of paragraph 12-319A(b)(ii) in Schedule 1 to the Act

For the purposes of section 370-5 in Schedule 1 to the Act, paragraph 12-319A(b)(ii) in Schedule 1 to the Act operates with the following modification:

An employee, who formerly held a Temporary Work (International Relations) Visa (subclass 403) and who holds a different temporary visa at a particular time, is treated as if they hold a Temporary Work (International Relations) Visa (subclass 403) at that time.

7. Application of modifications

The modifications of paragraph 840-905(b)(ii) of the *Income Tax Assessment Act 1997* and paragraph 12-319A(b)(ii) in Schedule 1 to the Act made by this instrument apply to salary, wages, commissions, bonuses or allowances paid on and after 24 March 2020.

8. Repeal of this instrument

This instrument is repealed at the start of 1 April 2024.