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The Parliament of the

Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

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

No. , 2012

(Treasury)

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

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

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*.

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. |  |
| 2. Sections 3 and 4 | At the same time as Schedule 1 to the *Tax Laws Amendment (2012 Measures No. 3) Act 2012* commences. |  |

Note: This table relates only to the provisions of this Act as originally enacted.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