

2010-2011-2012

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

4     The Parliament of Australia enacts:

5     **1 Short title**

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

8     **2 Commencement**

9                     (1) Each provision of this Act specified in column 1 of the table  
10                    commences, or is taken to have commenced, in accordance with

### Section 3

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1 column 2 of the table. Any other statement in column 2 has effect  
2 according to its terms.

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#### Commencement information

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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 <i>Tax Laws Amendment (2012 Measures No. 3) Act 2012</i> commences.	

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

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

### 10 3 Imposition of tax

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

### 14 4 Rate of tax

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