

# **Business Services Wage Assessment Tool Payment Scheme (Consequential Amendments) Act 2015**

No. 112, 2015

An Act to deal with consequential matters arising in connection with the *Business Services Wage Assessment Tool Payment Scheme Act 2015*, 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 deal with consequential matters arising in connection with the *Business Services Wage Assessment Tool Payment Scheme Act 2015*, and for related purposes

[Assented to 30 June 2015]

The Parliament of Australia enacts:

No. 112, 2015 Business Services Wage Assessment Tool Payment Scheme (Consequential Amendments) Act 2015 1

### 1 Short title

This Act may be cited as the Business Services Wage Assessment Tool Payment Scheme (Consequential Amendments) Act 2015.

### 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 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	30 June 2015	
2. Schedule 1	At the same time as the <i>Business Services</i> <i>Wage Assessment Tool Payment Scheme Act</i> 2015 commences.	1 July 2015	
Note:	This table relates only to the provisions of this A enacted. It will not be amended to deal with any 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 Schedule(s)			
Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.			

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Business Services Wage Assessment Tool Payment Scheme No. (Consequential Amendments) Act 2015

No. 112, 2015

## Schedule 1—Amendments

### Income Tax Assessment Act 1936

### 1 Subsection 159ZR(1)

Insert:

**BSWAT payment amount** means a payment amount paid to a person under the *Business Services Wage Assessment Tool Payment Scheme Act 2015*.

### 2 At the end of section 159ZR

Add:

- (2) This Subdivision applies in relation to a BSWAT payment amount as if:
  - (a) the BSWAT payment amount were an eligible lump sum accrued wholly in an earlier year or years of income; and
  - (b) the wages by reference to which the BSWAT payment amount was worked out were eligible income accrued in the year of income to which the wages relate.

### Social Security Act 1991

#### 3 After paragraph 8(8)(ja)

Insert:

(jb) a payment under the Business Services Wage Assessment Tool Payment Scheme Act 2015;

### Social Security (Administration) Act 1999

#### 4 At the end of subsection 202(1)

Add:

; or (g) the Business Services Wage Assessment Tool Payment Scheme Act 2015.

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### 5 After paragraph 202(2)(dc)

Insert:

(dd) for the purposes of the Business Services Wage Assessment Tool Payment Scheme Act 2015; or

### Veterans' Entitlements Act 1986

### 6 After paragraph 5H(8)(m)

Insert:

(ma) a payment under the Business Services Wage Assessment Tool Payment Scheme Act 2015;

[Minister's second reading speech made in— House of Representatives on 5 June 2014 Senate on 19 June 2014]

#### (125/14)

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