



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**

Note: An electronic version of this Act is available on the Federal Register of Legislation
(<https://www.legislation.gov.au/>)

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No. 125, 2018

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*.

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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Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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*

Schedule 1 Amendments

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)

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