



Taxation Administration Amendment Regulation 2012 (No. 3)¹

Select Legislative Instrument 2012 No. 152

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Taxation Administration Act 1953*.

Dated 28 June 2012

QUENTIN BRYCE
Governor-General
By Her Excellency's Command

DAVID BRADBURY
Assistant Treasurer

1 Name of regulation

This regulation is the *Taxation Administration Amendment Regulation 2012 (No. 3)*.

2 Commencement

This regulation commences on the commencement of Schedule 1 to the *Tax Laws Amendment (2012 Measures No. 3) Act 2012*.

3 Amendment of *Taxation Administration Regulations 1976*

Schedule 1 amends the *Taxation Administration Regulations 1976*.

Schedule 1 Amendment

(section 3)

[1] Part 5, after Division 6

insert

Division 6A Withholding—labour programs

44DA Seasonal Labour Mobility Program

(1) For subsection 15-10 (2) of Schedule 1 to the Act, the amount to be withheld from a payment of salary, wages, commission, bonuses or allowances under section 12-319A of that Schedule is 15%.

Note Section 12-319A relates to payments made to a holder of a Subclass 416 (Special Program) visa as an employee of an Approved Employer under the Seasonal Labour Mobility Program.

(2) Subregulation (1) applies in relation to payments made on or after 1 July 2012.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.comlaw.gov.au.