





# **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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**No. 112, 2015**

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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:

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## 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.

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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 Wage Assessment Tool Payment Scheme Act 2015</i> commences.	1 July 2015

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Note: This table relates only to the provisions of this Act as originally enacted.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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## **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*.

**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*;

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[*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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