



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

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

Note: This table relates only to the provisions of this Act as originally enacted.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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

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

(125/14)
