



Income Tax Amendment (Labour Mobility Program) Act 2022

No. 74, 2022

**An Act to amend the *Income Tax (Seasonal Labour
Mobility Program Withholding Tax) Act 2012*, and
for related purposes**

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

Contents

1	Short title.....	1
2	Commencement.....	2
3	Schedules.....	2
	Schedule 1—Amendments	3
	<i>Income Tax (Seasonal Labour Mobility Program Withholding Tax)</i> <i>Act 2012</i>	3



Income Tax Amendment (Labour Mobility Program) Act 2022

No. 74, 2022

**An Act to amend the *Income Tax (Seasonal Labour
Mobility Program Withholding Tax) Act 2012*, and
for related purposes**

[Assented to 5 December 2022]

The Parliament of Australia enacts:

1 Short title

This Act is the *Income Tax Amendment (Labour Mobility
Program) Act 2022*.

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	1 July 2022.	1 July 2022

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

Income Tax (Seasonal Labour Mobility Program Withholding Tax) Act 2012

1 Title

Omit “**the Seasonal Labour Mobility Program**”, substitute “**certain labour mobility programs**”.

2 Section 1

Omit “*Income Tax (Seasonal Labour Mobility Program Withholding Tax) Act 2012*”, substitute “*Income Tax (Labour Mobility Program Withholding Tax) Act 2012*”.

Note: This item amends the short title of the Act. If another amendment of the Act is described by reference to the Act’s previous short title, that other amendment has effect after the commencement of this item as an amendment of the Act under its amended short title (see section 10 of the *Acts Interpretation Act 1901*).

[*Minister’s second reading speech made in—
House of Representatives on 8 September 2022
Senate on 27 October 2022*]

(72/22)
