

2013-2014

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

*Presented and read a first time*

**Business Services Wage Assessment Tool  
Payment Scheme (Consequential  
Amendments) Bill 2014**

**No.     , 2014**

*(Social Services)*

**A Bill for an Act to deal with consequential matters  
arising in connection with the *Business Services  
Wage Assessment Tool Payment Scheme Act 2014*,  
and for related purposes**



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1     **A Bill for an Act to deal with consequential matters**  
2     **arising in connection with the *Business Services***  
3     ***Wage Assessment Tool Payment Scheme Act 2014,***  
4     **and for related purposes**

5     The Parliament of Australia enacts:

6     **1 Short title**

7                     This Act may be cited as the *Business Services Wage Assessment*  
8                     *Tool Payment Scheme (Consequential Amendments) Act 2014.*

9     **2 Commencement**

10                    (1) Each provision of this Act specified in column 1 of the table  
11                    commences, or is taken to have commenced, in accordance with

1 column 2 of the table. Any other statement in column 2 has effect  
2 according to its terms.

3

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1	At the same time as the <i>Business Services Wage Assessment Tool Payment Scheme Act 2014</i> commences.	

4 Note: This table relates only to the provisions of this Act as originally  
5 enacted. It will not be amended to deal with any later amendments of  
6 this Act.

7 (2) Any information in column 3 of the table is not part of this Act.  
8 Information may be inserted in this column, or information in it  
9 may be edited, in any published version of this Act.

### 10 **3 Schedule(s)**

11 Each Act that is specified in a Schedule to this Act is amended or  
12 repealed as set out in the applicable items in the Schedule  
13 concerned, and any other item in a Schedule to this Act has effect  
14 according to its terms.

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## 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 2014*.

#### **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 2014*;

### *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 2014*.

1     **5 After paragraph 202(2)(dc)**

2             Insert:

3                     (dd) for the purposes of the *Business Services Wage Assessment*  
4                             *Tool Payment Scheme Act 2014*; or

5     ***Veterans' Entitlements Act 1986***

6     **6 After paragraph 5H(8)(m)**

7             Insert:

8                     (ma) a payment under the *Business Services Wage Assessment*  
9                             *Tool Payment Scheme Act 2014*;