



27 January 2017

Dear <<First Name>>

Re: Backpacker Tax update – Registration Deadline 31 January 2017

Further to our bulletin of 20 December 2016, this is a reminder to employers of backpackers to register with the ATO by the 31 January 2017 deadline. Registration can be completed online via ato.gov.au.

Employers who currently employ backpackers on a 417 or 462 visa subclass must apply the new rates from 1 January 2017, provided they have registered. The new rates are:

Taxable income	Tax rate
Up to \$37,000	15%
\$37,001-\$87,000	32.5%
\$87,001-\$180,000	37%
\$180,001 and over	47%

Employers who have not registered should withhold tax at the standard foreign resident rates.

If you plan to employ backpackers this year but do not currently, you **do not** need to register by 31 January 2017. You must however register as soon as you employ anyone on the relevant visa.

[The Department of Immigration and Border Protection's Visa Entitlement Verification Online \(VEVO\)](#) service should be used to confirm an employee's visa status.

Please contact the ATO for further information.

Bradley Woods
AHA (WA) CEO

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