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Do you employ working holiday makers?



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If you employ working holiday makers, regardless of the country they are from, you must continue to withhold 15% tax from their pay – unless you receive a pay as you go variation notice from the ATO.

This follows the recent decision by the High Court in the matter of *Addy v Commissioner of Taxation*. The decision means an eligible working holiday maker may be tax assessed the same as an Australian resident, if they are both:

an Australian resident for tax purposes, and

from Chile, Finland, Germany (for 2018 and later income years), Israel (for 2021 and later income years), Japan, Norway, Turkey or United Kingdom.

If your employee is a working holiday maker from one of the above countries and an Australian resident for tax purposes, they can lodge a tax return at the end of the income year to receive a tax refund (where eligible).

You don't need to do anything new as a result of this decision.

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