1. In August 2016, the Australian Government announced that it would be conducting a review of the broad range of issues affecting the supply and taxation of labour performed by working holiday maker visa holders (the WHM Review).
2. The WHM Review included a proposal to remove the tax threshold for working holiday maker visa holders which would see the application of a tax rate of 32.5 per cent for non-resident 417 and 462 visa holders (the ‘backpacker tax’).
3. The backpacker tax is a complex issue that goes beyond providing a sustainable revenue stream for the Australian Government.
4. In particular, the proposed backpacker tax is of significant concern for Queensland in view of the likely impacts on two of the State’s most significant industries – agriculture and tourism.
5. Cabinet approved the Queensland Government submission to the Working Holiday Maker Review.
6. Cabinet approved that the Minister for Education and Minister for Tourism and Major Events and the Minister for Agriculture and Fisheries jointly provide the Queensland Government submission to the Working Holiday Maker Review on behalf of the Queensland Government.
7. *Attachments*

* [Queensland Government submission to the Australian Government working holiday maker visa review](Attachments/Submission.PDF)
* [Queensland Government submission to the Australian Government working holiday maker visa review – industrial relations addendum](Attachments/Submission%20addendum.PDF)