

Gentlemen,

I am a Canadian citizen employed as a professional engineer here in Australia on an S457 visa. On the face of the words on Page 5 in the Explanatory Materials regarding the reform of the LAFHA rules it appears the transitional period to 1 July 2014 should apply to "temporary residents" like me. The tax free LAFHA benefit is a significant component of my negotiated employment net compensation with my employer here in Brisbane. It is moot what my employer will do with regard to my net compensation going forward if the LAFHA becomes a taxable benefit. They were unwilling to discuss the matter until the new budget was tabled and are apparently still waiting for further clarification of when the new rules will be applied. I believe having this transitional period is the only fair way to proceed.

Yours truly,

F.R. (Rick) Hutchison
Unit 1212 - 22 Refinery Parade
New Farm, Queensland
4005
Phone: (07) 3358 5110

*** WORLEYPARSONS GROUP NOTICE *** "This email is confidential. If you are not the intended recipient, you must not disclose or use the information contained in it. If you have received this email in error, please notify us immediately by return email and delete the email and any attachments. Any personal views or opinions expressed by the writer may not necessarily reflect the views or opinions of any company in the WorleyParsons Group of Companies."