

Consultation

Fringe Benefits Tax (FBT) Reform living-away-from-home benefits

Name

Mr Rob Jamieson

Organisation**Email**

robert.jamieson@au.pwc.com

Are you submitting on behalf of your Company

No

Do you want your submission to be confidential

No

Accessibility Statement**Submission files****Support files****Submission text**

Given that the tax treaty in place with the UK and other countries states that "Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected." am I right to assume that the definition of temporary resident within the exposure draft will be defined in line with existing tax legislation and mean any person who is living and working in Australia?

And as such existing 457 visa holders will be treated in the same manner as Australian passport holders and afforded the 2 year transition?