

### Why am I qualified to comment?

Over the last 30+ years of existence our college has enrolled an average of 1250 students a year. About 35% have had Working Holiday visas. We've enrolled students from pretty well all the nationalities entitled to a W.H.V., the main ones being Japan, Korea and Italy.

### Why are Student visa holders not included in the review?

Their work rights are similar. To treat them differently from W.H.V. holders would be absurd. If they have been excluded from the terms of reference, it is a glaring omission which will skew the findings.

### What are the economic disadvantages to Australia of taxing at 32.5% from the first dollar?

1. W.H.V. holders will study elsewhere. The U.K., U.S.A., Canada, N.Z., South Africa, Malta and Ireland all welcome English learners. Australia will lose the fees they pay to colleges like ours and all their collateral spending (living, travelling etc). Colleges (and there are hundreds, education being Australia's third export earner), will employ fewer teachers and other staff who would otherwise be paying tax, possibly a sum more than that raised by the 32.5% "backpacker" tax. Landlords, food sellers, etc, will experience the same thing.
2. The income of Working Holiday makers and students stays in Australia. I can say without hesitation that they spend what they earn. The government will get its money eventually: it will just have passed through the accounts of the providers whose services W.H.V. and S.V. holders use.

### Will Australians be disadvantaged?

W.H.V. and S.V. holders do the jobs Australians won't do. Australians don't want to pack meat, clean all night or wash dishes. I know from long experience that Koreans, South Americans and various Europeans are very willing to do so. To paraphrase our P.M., if you want to discourage people, tax them. Finally, how petty is it to penalize hard working youngsters and how undesirable to be labelled a mean country?

One has the uneasy feeling that Working Holiday makers have been selected because they are an easy target. Any reason not to concentrate on the tax evading multinationals?



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