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Australian Chamber – Tourism Submission to Working Holiday Maker Visa Review

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1 Introduction

The Australian Chamber National Tourism Council is a peak body for businesses involved in the visitor economy. Members include peak industry groups, State Tourism Industry Councils and individual business. It is a part of the Australian Chamber of Commerce and Industry, which includes state chambers of commerce and national industry associations.

2 Broad principles

The tourism and visitor economy sector remains strongly opposed to the removal of resident status for income tax purposes from working holiday makers (WHM). The effect of this removal is to impose a tax on these workers. Imposing this tax will:

- compound workforce shortages in tourism, costing export income and local jobs; and
- remove spending from local communities, lowering consumption and economic activity.

The Government should:

- not proceed with changing the status of WHMs to being non-residents for tax purposes;
- seek to replace the foregone revenue through increasing the number of WHM visitors, which will trigger more visa fees and other changes, and also generate additional economic activity; and
- refrain from replacing foregone revenue through increasing direct taxes and charges on the visitor economy.

3 Recommendations

1. Reverse the decision to deem all WHM visa-holders non-residents for tax purposes.
2. Make no further increases in visa fees and charges associated with this visa class.
3. Allow a second-year extension to WHM who spend three months or more working in regional tourism and hospitality businesses.
4. Remove the qualifying age cap to bring it in line with other countries or at least increase the cap to 35 years of age.
5. Allow multiple visa applications for each person – this could include one between 18 and 25 years of age and a second from 26 years and older.
6. Expand the program to additional countries and remove the need for the program to be reciprocal.
7. If the Government insists that revenue targets announced in the 2015 budget for this measure must be met through revenue directly obtained from WHMs' income tax, legislate for a new WHM income tax rate of 11 percent up to the existing resident tax-free threshold and resident tax rates thereafter. Recommendations 3 through 6 will significantly increase the number of taxpayers in this category and will meet revenue targets.

4 Background

4.1 Value of the visitor economy

The Government rightly describes tourism as a “supergrowth” sector for jobs and economic growth. The sector’s growing significance should be recognised by policy-makers and regulators.

Growth and employment in the visitor economy are greatly outpacing the rest of the economy, figures from the Australian Bureau of Statistics and Tourism Research Australia show.

Tourism employment from grew 6.3 percent in the year to June 2015, compared to 1.8 percent for the overall economy, taking total direct tourism employment to 580,000 people, or 5 percent of the Australian workforce.

Direct tourism GDP increased by 5.3 percent to \$47.5 billion in the same period, compared with GDP growth of 1.6 percent. Tourism’s share of GDP increased from 2.8 percent to 3.0 per cent.

For the year ending June 2015 internal tourism consumption was valued at \$121 billion and the sector contributed net taxes of \$8.5 billion.

In 2015-16 tourism-related services credits totalled \$43.4 billion (original figures), making it a more valuable export earner than rural goods (\$43.1 billion) and coal, coke and briquettes (\$34.3 billion). By 2024-25, tourism-related exports will be among Australia’s biggest export earners, with a Tourism Research Australia projection putting it close to the current value of exports of metal, ores and minerals (\$69.3 billion).

The sector includes more than 273,500 businesses, representing 13 percent of Australian businesses, according to Tourism Research Australia data to June 2015.

A service sector workforce is critical to tourism achieving its potential economic and jobs growth, so WHMs are vital as a source of labour as well as visitors.

4.2 Economic impact of removing the tax-free threshold

Discouraging WHMs may reduce the available labour for industries already facing labour shortages. This may lead to an inability for those industries to produce their goods or services. One in six workers in hospitality and one in 20 workers in tourism is a WHM, so a fall in WHM numbers would significantly impact on many businesses.

There are other impacts on the economy.

WHMs made a gross contribution to expenditure in Australia of \$1.8 billion in 2007-08, according to a 2009 study by the National Institute of Labour Studies into the WHM program. On average WHMs spent \$2500 more than they earned, indicating that WHMs spend savings accumulated elsewhere in addition to the money they earn in Australia. (Tan, Richardson, Lester, Bai, & Sun, 2009, p. IV)

While spending habits vary according to country of origin, with visitors from some countries seeking to save money while in Australia, the net effect is stimulatory. Every 100 WHM arrivals created 6.3 net full-time equivalent jobs in Australia, the study found. (Tan, Richardson, Lester, Bai, & Sun, 2009, p. V).

This benefit to the economy and employment from the WHM program should be considered by this review.

The demographics of WHMs mean it is unlikely that a WHM would respond to a reduction in net income by spending more from previously accumulated savings. Instead the WHM is likely to avoid travelling and working in Australia or reduce their time or expenditure in Australia. Some may seek income in the black economy.

The 2015-16 Budget decision to classify WHMs as non-residents for income tax purposes will likely cause economic harm.

1. Decline in the number of WHMs

Data on the elasticity of demand for WHM visas is not available, so it is difficult to calculate the impact of Australia's reduced visa competitiveness. This lack of data demonstrates the lack of analysis into the impact on demand from the policy decision. But we can theorise that demand is quite elastic because most WHMs view travel to Australia as a luxury rather than a necessity, there are substitutes in the form of alternative destinations and consumers are price-sensitive.

WHM visa applications fell in the second half of 2015, which follows the announcement of the new tax arrangements. Prospective WHMs research their proposed trip extensively online before applying for a visa and so would be well informed of the different financial arrangements in competing countries.

Imposing a 32.5 percent income tax on WHMs, will therefore, likely result in fewer visitors and shortened stays.

In sectors experiencing workforce shortages, this policy will make it even more difficult for businesses to find employees, provide services, generate economic activity and earn export income.

A robust economic analysis of the impact of the policy on visitor numbers is essential.

2. Impact of substituting tax collection for direct consumer expenditure

Given WHMs spend everything they earn plus savings, tax collected in Australia from WHMs will reduce their spending in local economies. The \$220 million that Treasury projects the Government will collect from the proposal will be deducted from immediate consumer spending. The negative impact on the overall economy will be small, but in the smaller regional communities that host many WHM jobs, the impact will be great.

4.3 Revenue Projections

Treasury projects that the proposed change will generate \$220 million in annual revenue for the Government. (Australian Government, 2015).

In the absence of detail on how the budget estimate has been calculated it is difficult to make an assessment of how robust or realistic it is. There is no doubt it would have been useful for this inquiry to have provided the working of the Treasury revenue estimate. It also makes it difficult to make estimates of the impact of alternative scenarios and to estimate the impact of a drop in the number of WHM applicants.

Nevertheless rough calculations indicate the revenue is likely to exceed \$220 million a year – so long as the number of WHMs does not drop sharply and there is not a bit shift to the black economy.

There were 155,183 WHM visa holders in Australia at the end of last year, according to the Department of Immigration and Border Protection. That indicates an average taxable income of \$4400 per person and total taxable earnings of \$680 million, if we accept the Treasury projection.

This amount appears conservative. The 2009 National Institute of Labour Studies report estimated that 134,388 WHMs earned a total \$639.2 million in 2007-08. The study found that, on average, WHMs earned \$4638 per job and worked 2.3 jobs, leading to total earnings of \$10,677. (Tan, Richardson, Lester, Bai, & Sun, 2009, p. 33).

More recent estimates (quoted in the background material for this review) indicate average earnings of \$13,300. If that figure is correct then raising \$220 million per annum with a 32.5 per cent tax rate would only require 51,000 WHMs each earning that \$13,300.

The available data suggests the revenue projection is either very conservative or assumes a catastrophic fall in the number of WHMs.

The tourism sector knows the cost of this tax will outweigh the benefits. But even if the Government is not willing to accept a lower revenue target, the current target can be achieved with a much lower tax rate than the one proposed. The revenue target can be achieved with a tax rate of just 11 cents in the dollar for incomes up to \$37,000, if we accept the background material for this review.

This assumes no substantial decline in the number of WHMs and no shift of workforce to the black economy.

5 Responses to Terms of reference

5.1 Australia's competitive position in attracting seasonal and temporary foreign labour, including comparative wages, entitlements and conditions

- comparative taxation on income earned
- comparative superannuation or equivalent entitlements
- promotional programmes and schemes to assist workers while in the country
- costs and barriers to entry
- regulatory imposts on employers

Australia's biggest sources for WHMs are the UK, Germany, France, South Korea and Taiwan (Department of Immigration and Border Protection, 2015). Some applicants have a strong desire to visit Australia, but many applicants are sensitive to price and so the ability to earn enough to finance their trip is a critical factor in their choice of destination.

Visitors on average spend in Australia 130 percent of their Australian earnings. Reducing their net pay by nearly one-third will significantly impact their decision to come to Australia and the length of their stay.

A 32.5 percent tax rate compares very unfavourably with our biggest competitors for this market. New Zealand applies a tax rate of 11.95 percent for earnings up to NZ\$14,000 and 18.95 percent for earnings up to NZ\$48,000. That means that for every \$500 in gross earnings, a WHM would have an extra \$100 in the hand in New Zealand that they would in Australia.

In Canada, another major competitor for this market, the applicable tax rate is 15 percent.

The cost of an Australian WHM visa stands at A\$440 per online applicant, more than double the cost five years ago. The comparable New Zealand visa costs NZ\$208 (A\$200). To a young person with limited savings, this difference is substantial.

WHMs research their working holiday destination carefully. Seven in 10 international visitors aged 25 to 34 sourced information on the internet ahead of a visit to Australia, Tourism Research Australia data found in 2011. That proportion is likely to have risen in the five years since then.

The proposed tax rate, combined with existing visa fees and ticket taxes, makes Australia uncompetitive with our major rivals in this market. This is the key reason for recommendation 1 (to reverse the decision to deem all WHM visa-holders non-residents for tax purposes).

5.2 Exploitation of and protections for vulnerable workers, including evaluation of illegal labour hire practices and non-compliance with laws and regulations

Businesses in the visitor economy are committed to ensuring that everyone working the sector works lawfully and receives the rates of pay and conditions of employment to which they are

entitled. These businesses do not employ foreign workers in order to access cheap labour or save money. Incidents of exploitation or underpayment are unfair to the employees involved and damage the image of the sector. The sector supports the Fair Work Ombudsman's role in ensuring that proper entitlements are paid.

Regulators and enforcement agencies can most easily protect vulnerable workers from exploitation by ensuring they are employed under legitimate arrangements.

The proposed tax will significantly increase the incentive for a non-resident to accept offers of cash work, potentially with inadequate pay and conditions.

It is the strong and considered view of the Australian Chamber National Tourism Council that at the rate of tax proposed by the Government, the potential for non-compliance and exploitation is likely to increase.

5.3 Capacity to match employers with available workers, including regulatory arrangements in relation to the role of labour hire companies

Most tourism employers are small businesses. It is difficult for potential workers to pair with suitable employers given the structure of the industry. The sector would like to work with the Government to improve this situation.

Labour hire companies can help employers to get workers on temporary visas and labour hire has a legitimate role. The visitor economy sector supports proper enforcement action by regulators to ensure employees receive their entitlements.

Other submissions will respond to this term of reference in more detail based on their experience.

5.4 Changes to the use of volunteer or unpaid labour (for instance Willing Workers on Organic Farms)

Few businesses in the visitor economy sector are seeking unpaid or volunteer labour from overseas visitors.

5.5 Australia's exposure to changes in exchange rates, economic growth and employment rates in source nations which may affect Australia attracting seasonal and temporary labour

Economic conditions in source countries and exchange rates both impact on the inflow of seasonal and temporary labour to Australia. Our terms of trade make Australia very attractive to visitors from most countries. This is a major reason Australia has received a record number of overseas visitors

in the past year. Despite those favourable terms of trade, the number of WHM visa applications has decreased, according to the Department of Immigration and Border Protection.

The proposed tax change is very likely a factor in the decline.

Australia has little control over the conditions that influence the supply of WHMs, but we can control visa fees and the tax rate.

5.6 Short-term and long-term agricultural and tourism labour needs

The labour and skills deficiencies in Australian tourism are well documented. This deficiency is likely to increase as the visitor economy grows.

The projected labour shortage was detailed in Austrade's "Australian Tourism Labour Force Report 2015-2020", prepared by Deloitte Access Economics. This report identified the need for skilled labour through 457 (temporary work (skilled)) visas and for lesser-skilled labour from other visa classes, including WHM visas.

The report said: "In the absence of any change in policy or industry initiatives it is expected 123,000 new workers will need to be sourced in the tourism industry by 2020. The skilled labour shortage is expected to be 30,000 workers, while an additional 63,000 unskilled workers are also required to be sourced." (Deloitte Access Economics, 2015, p. i).

The report says these figures would be realised in the absence of any change in policy; moving to tax WHMs would exacerbate the shortages outlined.

The urgency of the problem varies according to sector, the report says. Restaurant and Catering Australia found the report underestimates the extent of the problem in its sector.

Kitchenhands, waiters, bar attendants and baristas are the jobs employers have having most difficulty filling. These are all well suited to WHM visa holders. Next of the list of jobs with demand for new workers are chefs, cooks and café and restaurant managers.

The biggest locations of shortage coincide with the biggest tourist destinations, with Sydney and Melbourne accounting for 45 percent of overall labour demanded, according to the Deloitte Access Economics Report. The top 10 regions by accumulated labour demand included the Gold Coast, NSW North Coast, Hunter and Tropical North Queensland. This highlights the difficult of meeting labour demands in some regional centres.

There are several small regions where the skilled shortage represents a larger portion of the existing workforce, Deloitte Access Economics finds. "It may be difficult for these regions to source even a relatively small amount of workers to address the projected shortfall in labour," it said. High proportions of skilled labour shortages compared to the workforce were found in Lasseter (NT), Kangaroo Island (SA), Whitsundays (Qld), East Coast (Tas), Barkley (NT), Snowy Mountains (NSW), Australia's Coral Coast (WA) and Tropical North Queensland.

Tourism Research Australia projects that tourism will grow strongly from 2020 to 2025; domestic visitor nights are projected to rise 2.7 percent each year and international visitor nights are projected to rise 4.9 percent each year. Demand for labour will therefore continue to grow for at least a decade.

These figures highlight the importance of the sector's recommendations to expand the number of WHMs coming to Australia.

Recommendations 4, 5 and 6 seek to expand the number of applicants for WHM visas. Recommendation 4 (to remove the qualifying age or raise it to 35) would significantly increase the pool of visitors able to apply for a visa. Combined with recommendation 5 (allowing a second visa), this will likely significantly increase the number of applications. These measures would increase the pool of labour available in Sydney, Melbourne and other big destinations.

Recommendation 3 (to allow a second-year extension to WHM who spend three months or more working in regional tourism and hospitality businesses) is important in overcoming regional differences and difficulties. Currently agriculture benefits from the opportunity for a second-year extension for people who work in the sector. The second-year extension should be extended to regional tourism businesses, a case the visitor economy sector has long made.

The tourism sector recognises that the agriculture sector has a legitimate concern that their potential workforce may be drawn to work in other sectors. Therefore the pool of WHMs must be increased through the impact of recommendations 4, 5 and 6.

5.7 Policies to attract unemployed Australians, including young Australians, into work in agriculture and tourism

The visitor economy sector recognises the need to attract more Australians to train and work in tourism, hospitality and related areas. The sector would prefer a well-skilled resident workforce, which encourages longer-term engagement, better skills development and a distinctly Australian experience for international visitors.

Unfortunately a suitable local workforce is not available for many businesses. Therefore WHM visas and other working visas are critical to the supply of labour to the sector. It is wrong to assume that locals will take roles in the absence of a WHM workforce.

Residents have shown a reluctance to relocate to undertake many of these jobs due to family commitments or study, or because they do not believe it will develop their long-term career.

Industry and government are grappling with the lack of mobility and willingness to work among Australian residents rather than relying on international labour. Industry bodies are supporting training and career promotion and development.

Industry representatives are engaged with government committees, including the Austrade Tourism Labour and Skills Roundtable. These forums are considering several initiatives. The sector strongly supports initiatives involving government and industry to provide incentives for residents to take up tourism jobs in areas of shortage, and the careers that can develop from them.

5.8 Opportunities to expand supply of seasonal and temporary foreign workers for the agricultural sector

Agriculture and tourism both face labour shortages, including during seasonal periods of high demand. The shortage in the visitor economy has been defined and projected by research cited above.

Increasing the number of potential temporary foreign workers is key to the changes advocated by the visitor economy sector in this review and in other government processes, including the Tourism Labour and Skills Roundtable. This may also allow the Government to meet its revenue target without imposing an uncompetitive tax rate.

The tourism sector has previously recommended expanding the number of WHMs in Australia. This aligns with recommendations 3-6 from this submission.

5.9 Consistent tax treatment between different classes of temporary work visa holders.

There are inconsistencies in the definition of residency for tax purposes, which is determined by the Commissioner of Taxation. The Australian Taxation Office defines some people on WHM visas as residents, while others on WHM visas who relocate frequently are not defined as residents. People on student visas are treated as residents.

To define all WHMs as non-residents for tax purposes would introduce further inconsistency with student visa holders, who also have work rights.

While it may prove to be a desirable outcome for the Government to introduce a new tax rate so that revenue targets can be met without making Australia uncompetitive it is acknowledged that this is more complicated and would require legislation to be put through the Parliament.

In that sense the simplest and most consistent outcome is recommendation 1, not proceed with the change to the residential status.

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