Submission

- 1. Hospitality industries in all areas of Australia will be impacted adversely by the imposition of a \$0 tax free threshold which reduces the number of travellers on the temporary visas. This is due to the country, already seen as being expensive, becoming even more unattractive.
- 2. As an employer, there are not enough Australian workers to provide the casual labour that we require. This will likely not change. Reducing temporary visas will likely only make sourcing employees and casual workers more difficult.
- 3. By increasing the tax on temporary workers it will be uneconomic to expand our business and this jeopardises future job creation for local Australian residents in addition to non-residents.

I see it as punishing non residents who do not have access to all services which direct taxation is used to pay for. Their taxes should be minimal, not punitive.