



Australian Capital Territory

# Payroll Tax Amendment Act 2013

**A2013-48**

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An Act to amend the *Payroll Tax Act 2011*

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The Legislative Assembly for the Australian Capital Territory enacts as follows:

**1 Name of Act**

This Act is the *Payroll Tax Amendment Act 2013*.

**2 Commencement**

This Act commences on the day after its notification day.

*Note* The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](#), s 75 (1)).

**3 Legislation amended**

This Act amends the *Payroll Tax Act 2011*.

**4 Schedule 2, new part 2.10**

*insert*

**Part 2.10 Disability employment concession**

**2.22 Disability employment concession**

- (1) An employer may apply to the commissioner for a reduction of the amount of payroll tax payable by the employer in relation to an eligible person for a financial year.

*Note* If a form is approved under the [Taxation Administration Act 1999](#), s 139C for this provision, the form must be used.

- (2) The commissioner must reduce the amount of payroll tax payable by an employer in relation to an eligible person for a financial year by the concession amount in accordance with any guideline under section 2.23.

- (3) A person is an *eligible person* if the person—
- (a) has a qualifying disability; and
  - (b) is 17 to 24 years old; and
  - (c) is employed in relevant employment.
- (4) For the *Taxation Administration Act 1999*, division 9.4 (Secrecy), a tax officer under that Act may disclose information obtained under or in relation to the administration of this part to the director-general of the administrative unit responsible for the *Disability Services Act 1991* or a person authorised by that director-general to receive the information.

- (5) In this section:

*concession amount*, in relation to an eligible person, means—

- (a) if the person is employed in relevant employment for more than 13 weeks, but not more than 26 weeks—\$2 000; or
- (b) if the person is employed in relevant employment for more than 26 weeks—\$4 000.

*qualifying disability* means a disability under the *Disability Services Act 1991*.

*relevant employment* means employment—

- (a) starting on or after 1 July 2013 but before 1 July 2015; and
- (b) that is for an average of at least 8 hours each week; and
- (c) for which taxable wages are paid.

*Note* **Taxable wages**—see section 10.

## **2.23 Disability employment concession guidelines**

- (1) The Minister may make guidelines for the exercise of a function under this part.

- (2) A guideline is a disallowable instrument.

*Note* A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

**2.24 Expiry—pt 2.10**

This part expires on 1 January 2016.

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**Endnotes**

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 31 October 2013.

**2 Notification**

Notified under the [Legislation Act](#) on 3 December 2013.

**3 Republications of amended laws**

For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

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I certify that the above is a true copy of the Payroll Tax Amendment Bill 2013, which originated in the Legislative Assembly as the Payroll Tax Amendment Bill 2013 (No 2) and was passed by the Assembly on 26 November 2013.

Deputy Clerk of the Legislative Assembly