

2013

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Payroll Tax Amendment Bill 2013 (No 2)

A Bill for

An Act to amend the *Payroll Tax Act 2011*

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

1 **1 Name of Act**

2 This Act is the *Payroll Tax Amendment Act 2013 (No 2)*.

3 **2 Commencement**

4 This Act commences on the day after its notification day.

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

7 **3 Legislation amended**

8 This Act amends the *Payroll Tax Act 2011*.

9 **4 Schedule 2, new part 2.10**

10 *insert*

11 **Part 2.10 Disability employment**
12 **concession**

13 **2.22 Disability employment concession**

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

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

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

- 1 (3) A person is an *eligible person* if the person—
2 (a) has a qualifying disability; and
3 (b) is 17 to 24 years old; and
4 (c) is employed in relevant employment.
- 5 (4) For the *Taxation Administration Act 1999*, division 9.4 (Secrecy), a
6 tax officer under that Act may disclose information obtained under
7 or in relation to the administration of this part to the director-general
8 of the administrative unit responsible for the *Disability Services*
9 *Act 1991* or a person authorised by that director-general to receive
10 the information.
- 11 (5) In this section:
12 *concession amount*, in relation to an eligible person, means—
13 (a) if the person is employed in relevant employment for more
14 than 13 weeks, but not more than 26 weeks—\$2 000; or
15 (b) if the person is employed in relevant employment for more
16 than 26 weeks—\$4 000.
- 17 *qualifying disability* means a disability under the *Disability Services*
18 *Act 1991*.
- 19 *relevant employment* means employment—
20 (a) starting on or after 1 July 2013 but before 1 July 2015; and
21 (b) that is for an average of at least 8 hours each week; and
22 (c) for which taxable wages are paid.
- 23 *Note Taxable wages*—see section 10.
- 24 **2.23 Disability employment concession guidelines**
25 (1) The Minister may make guidelines for the exercise of a function
26 under this part.

