

Taxation Administration (Payroll Tax— Businesses Not Permitted to Operate) COVID-19 Exemption Scheme Determination 2021

Disallowable instrument DI2021–10

made under the

Taxation Administration Act 1999, s 137E (COVID-19 Exemption Scheme)

1 Name of instrument

This instrument is the *Taxation Administration (Payroll Tax—Businesses Not Permitted to Operate) COVID-19 Exemption Scheme Determination 2021*.

2 Commencement

This instrument is taken to have commenced on 1 December 2020.

3 Definitions

In this instrument:

Act means the *Payroll Tax Act 2011*.

COVID-19 declaration—see the *Public Health Act 1997*, section 119.

employer—see the Act, dictionary.

payroll tax—see the Act, dictionary.

specified period means any of the months in the period between December 2020 to June 2021.

taxable wages—see Act, section 10.

4 Determination

For the purposes of s 137E of the *Taxation Administration Act 1999*, I determine that an employer is exempt from the requirement to pay payroll tax on taxable wages paid or payable for their business in a specified period if the business is not permitted to operate during that specified period due to an emergency direction or action taken under s 120 of the *Public Health Act 1997* in respect of a COVID-19 declaration.

Example 1. A business that is not permitted to operate due to the *Public Health (Restricted Activities—Gatherings, Business or Undertakings) Emergency Direction 2020 (No 16)*.

Example 2. If a business is not permitted to operate in January and February 2021, the employer is exempt from payroll tax on taxable wages paid for those two months.

6 Expiry

This instrument expires on 31 July 2021.

7 Human Rights Act 2004

In my opinion, as the Minister, this instrument is consistent with human rights. This instrument is non-prejudicial because it does not limit existing rights.

Andrew Barr MLA
Treasurer

12 January 2021