Australian Capital Territory

Taxation Administration (Payroll Tax) COVID‑19 Exemption Scheme Determination 2021 (No 2)

**Disallowable instrument DI2021–177**

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) COVID-19 Exemption Scheme Determination 2021 (No 2)*.

**2 Commencement**

This instrument commences on 1 July 2021.

**3 Definitions**

In this instrument:

***Act*** means the *Payroll Tax Act 2011.*

***apprentice or trainee***—see the Act, section 2.16 (4) of schedule 2.

***approved training contract***—see the Act, section 2.16 (4) of schedule 2.

***COVID-19 emergency*** means:

1. a state of emergency declared under the *Emergencies Act 2004*, section 156 because of the coronavirus disease 2019 (COVID-19); or
2. an emergency declared under the *Public Health Act 1997*, section 119 because of the coronavirus disease 2019 (COVID-19).

***employer***—see the Act, dictionary.

***eligible employee*** means a person who—

1. is an apprentice or trainee; and
2. on or after 1 August 2020, either—
   * 1. commences an approved training contract with an employer, and either:
   1. had not been an employee of that employer, or an employer of the same group, in the month preceding commencement of the approved training contract; or
   2. had been a casual employee of that employer prior to commencement of the approved training contract; or
      1. recommences a suspended approved training contract with their employer which had been suspended prior to 1 August 2020 as a result of the COVID-19 emergency.

***group***—see the Act, Dictionary.

***payroll tax***—see the Act, Dictionary.

***taxable wages***—see the Act, Dictionary.

**4 Determination**

(1) For the purposes of section 137E of the *Taxation Administration Act 1999*, I determine that an employer is exempt from the requirement pursuant to section 7 of the Act to pay payroll tax for taxable wages paid or payable to an eligible employee in the period 1 July 2021 to 30 June 2022 (inclusive).

(2) Section 4 (1) does not apply where the employer, without reasonable justification—

1. employs an eligible employee to replace another employee of the employer; or
2. enters into an approved training contract with an eligible employee to replace another apprentice or trainee whose approved training contract has been suspended or cancelled.

**5 Expiry**

This instrument expires on 31 July 2022.

**6 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

28 June 2021