

Taxation Administration (Payroll Tax) Special Arrangements Revocation 2011

Disallowable instrument DI2011–132

made under the

Taxation Administration Act 1999, s 42 Special arrangements for classes of persons

EXPLANATORY STATEMENT

1. This Disallowable Instrument is the *Taxation Administration (Payroll Tax) Special Arrangements Revocation 2011*.
2. This Disallowable Instrument commences on 1 July 2011.
3. Disallowable Instrument 2004-91, made under the *Taxation Administration Act 1999 (TAA)*, extends the time for lodgment of the June payroll tax return. The June return reconciles the whole years wages. The extension allows businesses extra time to prepare their June returns during a potentially busy period at the end of a financial year.
4. The *Payroll Tax Act 2011* which commences on 1 July 2011, rewrites the *Payroll Tax Act 1987* to harmonise payroll tax legislation with other states and territory.
5. A provision for the payment of June taxable wages has been inserted into the *Payroll Tax Act 2011*. A person who is liable to pay payroll tax on taxable wages for the month of June must pay within 21 days after the end of June, pursuant to section 9 (1) (b). The insertion of this provision in the new Act negates the requirement for the instrument.
6. This instrument revokes DI2004-91. However, DI2004-91 continues to apply to the lodgement of the June return for payroll tax on taxable wages (within the meaning of the *Payroll Tax Act 1987*) paid or payable before 1 July 2011.

Authorised by the Treasurer
Katy Gallagher MLA