

2014

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

PAYROLL TAX AMENDMENT BILL 2014

GOVERNMENT AMENDMENT

SUPPLEMENTARY EXPLANATORY STATEMENT

**Presented by
Andrew Barr MLA
Treasurer**

August 2014

Government Amendment to the Payroll Tax Amendment Bill 2014

This Government amendment is minor and technical in nature (refer to Assembly Standing Order 182A).

Supplementary Explanatory Statement

This explanatory statement relates to a Government amendment to the Payroll Tax Amendment Bill 2014 as introduced in the ACT Legislative Assembly in June 2014.

Overview of Amendment

This is an amendment to the commencement date of the Bill, from 1 July 2014 to 1 January 2015.

The Bill, which removes the ‘genuine employer’ exemption from the *Payroll Tax Act 2011* was originally to commence retrospectively (from 1 July 2014). Following consultation with the employment agent and contractor industry, the Government has agreed to a start date of 1 January 2015. This will give the industry more certainty around when to withhold payroll tax and provide more time for the industry to accommodate the necessary changes.

Outline of Provisions

Clause 1 - This clause substitutes 1 July 2014 with 1 January 2015.