**Information Notice**

**Act Title** **Payroll Tax Act 2007**

**Information Title:** **Retrospective Commencement**

**Version:** **028**

The amendments made to the **Payroll Tax Act 2007** by sections 39 to 43 of the **State Taxation and Mental Health Acts Amendment Act 2021, No. 22/2021** are taken to have come into operation on 1 July 2019.

Sections 39 to 43 read as follows:

 39 Definitions for the purposes of Schedule 1

In clause 7 of Schedule 1 to the **Payroll Tax Act 2007**—

 (a) **insert** the following definitions—

"***Pbrre*** is—

 (a) for a financial year commencing on 1 July 2019, 1 July 2020 or 1 July 2021—that part of JTW that is attributable to all bushfire relief regional employers; or

 (b) for any other financial year—zero;

***Rbrre*** is the percentage specified in the definition of ***R*** that relates to a bushfire relief regional employer;";

 (b) for the definition of ***Pre*** **substitute**—

"***Pre*** is—

 (a) for a financial year commencing on 1 July 2019, 1 July 2020 or 1 July 2021—that part of JTW that is attributable to all regional employers, other than bushfire relief regional employers; or

 (b) for any other financial year—that part of JTW that is attributable to all regional employers;";

 (c) for the definition of ***Re*** **substitute**—

"***Re*** is the percentage specified in the definition of ***R*** that applies to an employer who is not a regional employer;";

 (d) for the definition of ***Rre* substitute**—

"***Rre*** is the percentage specified in the definition of ***R*** that applies to a regional employer;".

 40 Payroll of group over threshold where section 87(2) approval in force—employers covered by joint return are all of the same type

 (1) In the heading to clause 9 of Schedule 1 to the **Payroll Tax Act 2007**, for "**either all regional employers or not**" **substitute** "**all of the same type**".

 (2) For clause 9(1) of Schedule 1 to the **Payroll Tax Act 2007 substitute**—

 "(1) This clause applies if an approval is in force under section 87(2) for a designated group employer to lodge a joint return and the members of the group covered by the return are—

 (a) for a financial year commencing on 1 July 2019, 1 July 2020 or 1 July 2021—

 (i) all regional employers other than bushfire relief regional employers; or

 (ii) all employers who are not regional employers; or

 (iii) all bushfire relief regional employers; or

 (b) for any other financial year—

 (i) all regional employers; or

 (ii) all employers who are not regional employers.".

 41 Payroll of group over threshold where section 87(2) approval in force—employers covered by joint return are not all of the same type

 (1) In the heading to clause 9A of Schedule 1 to the **Payroll Tax Act 2007**, for "**at least one but not all are regional employers**" **substitute** "**employers covered by joint return are not all** **of the same type**".

 (2) For clause 9A(1)(b) of Schedule 1 to the **Payroll Tax Act 2007** **substitute**—

 "(b) the members of the group covered by the return are not all of the same type of employer.".

 (3) For the formula in clause 9A(3) of Schedule 1 to the **Payroll Tax Act 2007 substitute**—

"$\left[\left[P\_{e}×R\_{e}\right]+\left[P\_{re}×R\_{re}\right]+\left[P\_{brre}×R\_{brre}\right]\right]×\frac{\left[JTW-D\right]}{JTW}$".

 42 Monthly payroll tax payable where section 87(2) approval in force—employers covered by joint return are all of the same type

 (1) For the heading to clause 8 of Schedule 2 to the **Payroll Tax Act 2007**,for "**either all regional employers or not**" **substitute** "**all of the same type**".

 (2) For clause 8(1) of Schedule 2 to the **Payroll Tax Act 2007 substitute**—

 "(1) This clause applies if an approval is in force under section 87(2) for a designated group employer to lodge a joint return and the members of the group covered by the return are—

 (a) for wages paid or payable on or after 1 July 2019 and before 1 July 2022—

 (i) all regional employers other than bushfire relief regional employers; or

 (ii) all employers who are not regional employers; or

 (iii) all bushfire relief regional employers; or

 (b) for wages paid or payable in any other financial year—

 (i) all regional employers; or

 (ii) all employers who are not regional employers.".

 43 Monthly payroll tax payable where section 87(2) approval in force—employers covered by joint return are not all of the same type

 (1) In the heading to clause 8A of Schedule 2 to the **Payroll Tax Act 2007**, for "**where** **at least one but not all are regional employers**" **substitute** "**are not all** **of the same type**".

 (2) For clause 8A(1)(b) of Schedule 2 to the **Payroll Tax Act 2007** **substitute**—

 "(b) the members of the group covered by the return are not all of the same type of employer.".

 (3) For clause 8A(2) of Schedule 2 to the **Payroll Tax Act 2007 substitute**—

 "(2) The designated group employer must pay an amount (in dollars) of payroll tax, calculated in accordance with the following formula, on taxable wages paid or payable in a month by the employers covered by the return—

$$\left[\left[P\_{e}×R\_{e}\right]+\left[P\_{re}×R\_{re}\right]+\left[P\_{brre}×R\_{brre}\right]\right]×\frac{\left[JTW-D\right]}{JTW}$$

where—

 **D** is the deductible amount referred to in clause 9 or 10 (as the case requires);

 **JTW** represents the total taxable wages paid or payable during the month by the employers covered by the return (as members of the group);

 **Pbrre** is—

 (a) for wages paid or payable on or after 1 July 2019 and before 1 July 2022—that part of JTW that is attributable to all bushfire relief regional employers; or

 (b) for wages paid or payable in any other financial year—zero;

 **Pe** is that part of JTW that is attributable to all employers who are not regional employers;

 **Pre** is—

 (a) for wages paid or payable on or after 1 July 2019 and before 1 July 2022—that part of JTW that is attributable to all regional employers, other than bushfire relief regional employers; or

 (b) for wages paid or payable in any other financial year—that part of JTW that is attributable to all regional employers;

 **Rbrre** is the rate of tax referred to in clause 2 that applies to an employer who is a bushfire relief regional employer;

 **Re** is the rate of tax referred to in clause 2 that applies to an employer who is not a regional employer;

 **Rre** is the rate of tax referred to in clause 2 that applies to a regional employer.".