



TASMANIA

**PAYROLL TAX REBATE (APPRENTICES,
TRAINEES AND YOUTH EMPLOYEES)
AMENDMENT ACT 2020**

No. 46 of 2020

CONTENTS

1. Short title
2. Commencement
3. Principal Act
4. Section 3 amended (Interpretation)
5. Repeal of Act



**PAYROLL TAX REBATE (APPRENTICES,
TRAINEES AND YOUTH EMPLOYEES)
AMENDMENT ACT 2020**

No. 46 of 2020

**An Act to amend the *Payroll Tax Rebate (Apprentices,
Trainees and Youth Employees) Act 2017***

[Royal Assent 16 December 2020]

Be it enacted by Her Excellency the Governor of Tasmania, by
and with the advice and consent of the Legislative Council and
House of Assembly, in Parliament assembled, as follows:

1. Short title

This Act may be cited as the *Payroll Tax Rebate
(Apprentices, Trainees and Youth Employees)
Amendment Act 2020*.

*Payroll Tax Rebate (Apprentices, Trainees and Youth
Employees) Amendment Act 2020*
Act No. 46 of 2020

s. 2

2. Commencement

This Act commences on 1 January 2021, but if this Act does not receive the Royal Assent by that date it is taken to have commenced on 1 January 2021.

3. Principal Act

In this Act, the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017** is referred to as the Principal Act.

4. Section 3 amended (Interpretation)

The definition of *eligible period* in section 3 of the Principal Act is amended as follows:

- (a) by omitting from paragraph (a) “30 June 2021” and substituting “30 June 2022”;
- (b) by omitting from paragraph (ab)(ii) “31 December 2020” and substituting “30 June 2022”;
- (c) by omitting paragraph (b) and substituting the following paragraph:
 - (b) in relation to any other eligible employee –

*No. 23 of 2017

*Payroll Tax Rebate (Apprentices, Trainees and Youth Employees)
Amendment Act 2020
Act No. 46 of 2020*

s. 5

- (i) the period commencing
on 1 July 2017 and ending
on 30 June 2019
inclusive; or
- (ii) the period commencing
on 1 January 2021 and
ending on 30 June 2022
inclusive;

5. Repeal of Act

This Act is repealed on the first anniversary of
the day on which it received the Royal Assent.

*[Second reading presentation speech made in:—
House of Assembly on 19 November 2020
Legislative Council on 9 December 2020]*