

TASMANIA

PAYROLL TAX (PANDEMIC) ORDER 2020
STATUTORY RULES 2020, No. 25

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PAYROLL TAX (PANDEMIC) ORDER 2020

I make the following order under clause 10B of Part 4A of Schedule 2 to the *Payroll Tax Act 2008*.

Dated 7 April 2020.

MICHAEL DARREL JOSEPH FERGUSON
Minister for Finance

1. Short title

This order may be cited as the *Payroll Tax (Pandemic) Order 2020*.

2. Commencement

This order takes effect on the day on which its making is notified in the *Gazette*.

3. Interpretation

(1) In this order –

Act means the *Payroll Tax Act 2008*;

eligible employee means an employee who works solely or predominantly in one or more of the following industries:

- (a) the tourism industry;
- (b) the hospitality industry;

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(c) the seafood industry;

hospitality industry means the provision of the following goods and services where those goods and services are primarily provided direct to the public:

- (a) short-stay accommodation;
- (b) the preparation and service of meals or cooked food;
- (c) the preparation and service of beverages;

industry specific payroll tax employer means a relevant business employer who employs at least one eligible employee;

relevant business employer – see clause 4;

seafood industry means the provision of goods and services that primarily relate to the taking, handling, farming or sale of seafood, but does not include goods and services that primarily relate to –

- (a) the retail sale of seafood; or
- (b) the importing of seafood from other jurisdictions;

short-stay accommodation means a property that –

- (a) is being used, or is available for use, for monetary gain, as accommodation for a person

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away from his or her normal place of residence; and

- (b) is ordinarily intended to be used as accommodation by such a person for periods of not more than 4 weeks;

small and medium business payroll tax employer – see clause 5;

total wages includes taxable wages and interstate wages;

tourism industry means the provision of goods and services where those goods and services are primarily provided directly to tourists;

tourist means a person who is visiting, or travelling in, Tasmania on holiday principally for the purposes of sightseeing or entertainment (or both);

work means an activity that normally attracts remuneration.

- (2) The *Acts Interpretation Act 1931* applies to the interpretation of this order as if this order were by-laws.

4. Meaning of relevant business employer

For the purposes of this order, an employer is a *relevant business employer* if –

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- (a) in the case of an employer who is not a member of a group, the taxable wages paid or payable by the employer comprise 50 per cent or more of the total wages paid or payable by the employer in respect of the 2019-2020 financial year; and
- (b) in the case of an employer who is a member of a group, the taxable wages paid or payable by the group comprise 50 per cent or more of the total wages paid or payable by the group in respect of the 2019-2020 financial year.

5. Meaning of small and medium business payroll tax employer

For the purposes of this order, an employer is a *small and medium business payroll tax employer* if –

- (a) the employer is a relevant business employer; and
- (b) the business of the employer has been affected by the disease known as COVID-19 during the 2019-2020 financial year; and
- (c) in the case of an employer who is not a member of a group, the total wages paid or payable in respect of the 2019-2020 financial year by the employer are \$5 000 000 or less; and

- (d) in the case of an employer who is a member of a group, the total wages paid or payable in respect of the 2019-2020 financial year by the group are \$5 000 000 or less.

6. Waiver of requirements

- (1) Small and medium business payroll tax employers and industry specific payroll tax employers are not required to lodge returns under Part 7 of the Act in respect of each of the following months –
 - (a) March 2020;
 - (b) April 2020;
 - (c) May 2020.
- (2) Small and medium business payroll tax employers are not required to pay payroll tax in respect of the taxable wages paid or payable to an employee in respect of the 2019-2020 financial year.
- (3) Industry specific payroll tax employers are not required to pay payroll tax in respect of the taxable wages paid or payable to an eligible employee in respect of the 2019-2020 financial year.

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Printed and numbered in accordance with the *Rules Publication Act 1953*.

Notified in the *Gazette* on 9 April 2020.

This order is administered in the Department of Treasury and Finance.

EXPLANATORY NOTE

(This note is not part of the order)

This order waives the requirements for certain small and medium sized businesses and for certain businesses involved in the tourism, hospitality and seafood industries to –

- (a) lodge payroll returns for the March, April and May return periods of this year; and
- (b) pay payroll tax for the 2019-2020 financial year in respect of certain employees.