

TASMANIA

PAYROLL TAX (PANDEMIC) ORDER (No. 2) 2020
STATUTORY RULES 2020, No. 29

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PAYROLL TAX (PANDEMIC) ORDER (No. 2) 2020

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

Dated 29 April 2020.

MICHAEL DARREL JOSEPH FERGUSON
Minister for Finance

1. Short title

This order may be cited as the *Payroll Tax (Pandemic) Order (No. 2) 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*;

jobkeeper payment means a payment that –

- (a) is payable by the Commonwealth in accordance with the rules made under the *Coronavirus Economic Response Package (Payments*

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and Benefits) Act 2020 of the
Commonwealth; and

(b) is known as the jobkeeper
payment.

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

4. Waiver of payroll tax

(1) This clause applies if an employer is entitled to
receive a jobkeeper payment in respect of an
employee for a fortnight that occurs during the
period commencing on 30 March 2020 and
ending on 27 September 2020 (both days
inclusive).

(2) The employer is not required to pay payroll tax
under the Act in respect of the amount of taxable
wages paid or payable to the employee that is
equal to the amount of the jobkeeper payment
that the employer is entitled to receive for that
employee for those wages.

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

Notified in the *Gazette* on 1 May 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 requirement for an employer to pay payroll tax on the amount of taxable wages paid or payable to an employee that is equal to the amount of the Commonwealth jobkeeper payment received by the employer for that employee.