

TASMANIA

**PAYROLL TAX REBATE (APPRENTICES,
TRAINEES AND YOUTH EMPLOYEES)
REGULATIONS 2019**

STATUTORY RULES 2019, No. 26

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**PAYROLL TAX REBATE (APPRENTICES,
TRAINEES AND YOUTH EMPLOYEES)
REGULATIONS 2019**

I, the Governor in and over the State of Tasmania and its Dependencies in the Commonwealth of Australia, acting with the advice of the Executive Council, make the following regulations under the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017*.

Dated 20 May 2019.

C. WARNER
Governor

By Her Excellency's Command,

PETER GUTWEIN
Treasurer

1. Short title

These regulations may be cited as the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Regulations 2019*.

2. Commencement

These regulations take effect on the day on which their making is notified in the *Gazette*.

3. Interpretation

In these regulations –

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Act means the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017*;

ANZSIC means the Australian and New Zealand Standard Industrial Classification issued by the Australian Bureau of Statistics in 2006 (ABS Catalogue No. 1292.0), as amended from time to time;

ANZSIC C training contract means a training contract where the person employed or engaged under that contract is so employed, or engaged, substantially within an industry that falls within Division C of ANZSIC;

ANZSIC E training contract means a training contract where the person employed or engaged under that contract is so employed, or engaged, substantially within an industry that falls within Division E of ANZSIC;

ANZSIC H training contract means a training contract where the person employed or engaged under that contract is so employed, or engaged, substantially within an industry that falls within Division H of ANZSIC.

4. Extension of eligible period for certain eligible employees

- (1) The following eligible employees are prescribed for the purposes of paragraph (a) of the definition of *eligible period* in section 3 of the Act:
- (a) a person who is an eligible employee by virtue of his or her employment or engagement as a trainee, or apprentice, under an ANZSIC C training contract;
 - (b) a person who is an eligible employee by virtue of his or her employment or engagement as a trainee, or apprentice, under an ANZSIC E training contract;
 - (c) a person who is an eligible employee by virtue of his or her employment or engagement as a trainee, or apprentice, under an ANZSIC H training contract.
- (2) For the purpose of determining whether a training contract of an eligible employee is an ANZSIC C training contract, ANZSIC E training contract or ANZSIC H training contract, the Commissioner may look at one or more of the following:
- (a) the industry code under ANZSIC attached to the Australian Business Number of the employer, of the eligible employee, specified in the training contract;

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- (b) the industry code under ANZSIC attached to the Australian Business Number of the workplace, as specified in the training contract, where the eligible employee will be employed or engaged under the training contract;
- (c) the title of the qualification, as specified in the training contract, to be obtained by the eligible employee under the training contract;
- (d) the industry, or principal activity, of the business of the employer, as specified in the training contract;
- (e) any other information, or document, the Commissioner considers relevant.

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

Notified in the *Gazette* on 29 May 2019.

These regulations are administered in the Department of Treasury and Finance.

EXPLANATORY NOTE

(This note is not part of the regulations)

These regulations extend the eligible period, under the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017*, for certain apprentices or trainees who are employed or engaged in one of the following industries:

- (a) manufacturing;
- (b) construction;
- (c) accommodation and food services.