

TASMANIA

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**PAYROLL TAX (PANDEMIC) ORDER (No. 3) 2020**  
**STATUTORY RULES 2020, No. 89**

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## **PAYROLL TAX (PANDEMIC) ORDER (No. 3) 2020**

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

Dated 22 December 2020.

MICHAEL DARREL JOSEPH FERGUSON  
Minister for Finance

### **1. Short title**

This order may be cited as the *Payroll Tax (Pandemic) Order (No. 3) 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 –

*relevant deed* means a deed, entered into by the Crown and a relevant employer, that specifies that the deed is for the purpose of assisting the employer, and some or all of the employer's staff, to comply with COVID Safe Measures in connection with the delivery of –

(a) a hotel quarantine service; or

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- (b) services related to, or necessary to enable, the provision of a hotel quarantine service, including but not limited to transportation, cleaning, and interpreting services;

*relevant employee* means a person to whom a relevant employer is liable to pay, or pays, in accordance with the terms of a relevant deed, a wage supplement amount;

*relevant employer* means a person who is required under a relevant deed to pay a wage supplement amount;

*wage supplement amount*, in relation to a relevant employee, means an amount of money paid, or payable, to the relevant employee, in accordance with the terms of a relevant deed, by a relevant employer.

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

#### **4. Waiver**

- (1) A relevant employer is not required to pay payroll tax in relation to so much of the amount of the taxable wages of a relevant employee as consists of a wage supplement amount paid or payable to the relevant employee.

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- (2) The amount of payroll tax that a relevant employer is not required under subclause (1) to pay in relation to the taxable wages of the relevant employee is to be calculated as if the wage supplement amount paid or payable to the relevant employee were not taxable wages in relation to the relevant employee.

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

Notified in the *Gazette* on 23 December 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 payment of payroll tax, in respect of certain employees, payable under the *Payroll Tax Act 2008* by certain employers who have entered into, with the Crown, Deeds relating to the delivery of a hotel quarantine service or services associated with the delivery of such a service.