

TASMANIA

PAYROLL TAX (PANDEMIC) ORDER 2021
STATUTORY RULES 2021, No. 80

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PAYROLL TAX (PANDEMIC) ORDER 2021

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

Dated 6 October 2021.

MICHAEL DARREL JOSEPH FERGUSON
Minister for Finance

1. Short title

This order may be cited as the *Payroll Tax (Pandemic) Order 2021*.

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*;

ancillary industry means the provision of goods and services where those goods and services are primarily provided to facilitate, or support, businesses within the tourism industry or hospitality industry;

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eligible employee means an employee, other than an eligible employee within the meaning of the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017*, who works solely or predominantly in one or more of the following industries:

- (a) the tourism industry;
- (b) the hospitality industry;
- (c) an ancillary industry;

GST has the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth;

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

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

relevant business – see clause 4;

relevant business employer – see clause 5;

September quarter, in a calendar year, means the months of July, August and September in that year;

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short-stay accommodation means a property that –

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

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 persons who are visiting, or travelling in, Tasmania on holiday principally for the purposes of sightseeing or entertainment (or both);

turnover, in relation to a September quarter in a year, means the total sales of goods and services, exclusive of GST, by a business for that quarter in that year;

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*

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

- (a) at least one eligible employee is employed in the business; and
- (b) the turnover for the business for the September quarter in 2021 has fallen by 30 per cent or more when compared with either of the following quarters, as nominated by the employer for the business:
 - (i) the September quarter in 2020;
 - (ii) the September quarter in 2019.

5. Meaning of *relevant business employer*

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

- (a) a business of the employer is a relevant business; and
- (b) 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 2020-2021 financial year; and
- (c) in the case of an employer who is a member of a group, the taxable wages

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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 2020-2021 financial year.

6. Payroll tax waiver

A relevant business employer is not required to pay payroll tax under the Act in respect of the taxable wages paid or payable to each eligible employee, employed in a relevant business of the employer, for the period commencing on 1 July 2021 and ending on 31 December 2021.

7. Expiry of order

This order is revoked on 31 December 2022.

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

Notified in the *Gazette* on 7 October 2021.

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, under the *Payroll Tax Act 2008*, to pay payroll tax for certain employees in the tourism or hospitality industry, or in connection with those industries, during the 6-month period commencing on 1 July 2021.