

Contents	Page
What this ruling is about	1
Ruling and explanation	2
Date of effect	2
References	2

Public Ruling Payroll Tax Act:

EXEMPTION FOR SURROGACY LEAVE PAY

A public ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a public ruling, the change in the law overrides the public ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

What this ruling is about

1. The purpose of this ruling is to withdraw Public Ruling PTAQ014A.1.2.
2. Public Ruling PTAQ014A.1.2 explained the application of the exemption for surrogacy leave pay under s.14A of the *Payroll Tax Act 1971* (Payroll Tax Act) and clarified the elements of the exemption.
3. The Payroll Tax Act imposes payroll tax in Queensland on certain taxable wages paid or payable by an employer.¹
4. Prior to 1 July 2021, s.14A of the Payroll Tax Act exempted from payroll tax, certain wages paid or payable to employees in respect of parental, adoption or surrogacy leave where certain conditions are met.
5. The *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020* amended s.14A of the Payroll Tax Act to extend the payroll tax exemption to cultural parent leave.²
6. The amendments to s.14A of the Payroll Tax Act take effect from 1 July 2021.
7. Public Ruling PTAQ014A.3.1 has been published to explain the application of the exemption for maternity and paternity leave (collectively, parental leave), adoption leave, surrogacy leave or cultural parent leave under s.14A of the Payroll Tax Act.
8. Public Ruling PTAQ14A.1.2 is to be withdrawn.

¹ Sections 9 and 10 of the Payroll Tax Act

² Section 14A(7) of the Payroll Tax Act

Ruling and explanation

9. Public Ruling PTAQ014A.1.2 is no longer in effect.

Date of effect

10. This public ruling takes effect from the date of issue.

Mark Jackson
Commissioner of State Revenue
Date of issue: 9 August 2021

References

Public Ruling	Issued	Dates of effect	
		From	To
PTAQ014A.1.3	9 August 2021	9 August 2021	Current
PTAQ014A.1.2	26 June 2013	26 June 2013	8 August 2021
PTAQ014A.1.1	13 December 2012	14 October 2010	25 June 2013