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Public Ruling
Payroll Tax Act—Harmonised:
QUEENSLAND PAYROLL TAX LIABILITY FOR
WAGES PAID BY AN EMPLOYER

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 *Revenue and Other Legislation Amendment Act 2010* (the amending Act) amended certain provisions of the *Payroll Tax Act 1971* (the Payroll Tax Act) with effect from 1 July 2009.
2. In particular, the Amending Act amended the provisions of the Payroll Tax Act dealing with the nexus that wages are required to have with Queensland before they are potentially subject to Queensland payroll tax.
3. Public Ruling PTA001.1 clarified the circumstances in which wages were required to be declared in Queensland for payroll tax purposes.
4. As a result of the amendments to the Payroll Tax Act made by the amending Act, Public Ruling PTA001.1 has not applied for wages paid or payable on or after 1 July 2009.¹
5. The purpose of this Public Ruling is to confirm withdrawal of Public Ruling PTA001.1.

Ruling and explanation

6. Public Ruling PTA001.1 did not apply for wages paid or payable on or after 1 July 2009. Consequently, the Ruling was withdrawn by removal from the Office of State Revenue website with effect from midnight 30 June 2009.

¹ Section 136 Payroll Tax Act as inserted by section 101 of the amending Act.

Date of effect

7. This Public Ruling takes effect from the date of issue.

David Smith
Commissioner of State Revenue
Date of issue: 19 June 2013

References

Public Ruling	Issued	Dates of effect	
		From	To
PTA001.2	19 June 2013	19 June 2013	Current
PTA001.1	24 February 2009	1 July 2008	30 June 2009

Withdrawn