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**Public Ruling
Payroll Tax Act:**

**EXTENSION OF 50% PAYROLL TAX REBATE
FOR WAGES PAID TO APPRENTICES AND
TRAINEES**

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 PTAQ000.5.1.
2. Public Ruling PTAQ000.5.1 sets out the terms of an approved administrative arrangement announced as part of the 2021–22 State Budget, that provides an extension of the 50% payroll tax rebate for wages paid to apprentices and trainees for a further 12 months to include wages paid in the financial year ending 30 June 2022. The administrative arrangement was approved on 1 July 2021.
3. The *Revenue Legislation Amendment Act 2022* amended ss.27A, 35A and 43A of the *Payroll Tax Act 1971* (Payroll Tax Act) to give effect to the administrative arrangement.
4. The amendments in ss.27A, 35A and 43A of the Payroll Tax Act are taken to have had effect from 1 July 2021.¹
5. Public Ruling PTAQ000.5.1 is to be withdrawn.

Ruling and explanation

6. Public ruling PTAQ000.5.1 is no longer in effect.

¹ Section 147 of the Payroll Tax Act

Date of effect

7. This public ruling takes effect from 30 June 2022.

Mark Jackson
Commissioner of State Revenue
Date of issue: 30 June 2022

References

Public Ruling	Issued	Dates of effect	
		From	To
PTAQ000.5.2	30 June 2022	30 June 2022	Current
PTAQ000.5.1	1 July 2021	1 July 2021	29 June 2022