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Public Ruling

Payroll Tax Act—Harmonised:

**EXEMPTION FOR CONTRACTORS
ORDINARILY RENDERING SERVICES TO THE
PUBLIC**

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 public ruling is to withdraw PTA021.1.
2. While most contracts for the provision of services come within the meaning of 'relevant contract' under s.13B of the *Payroll Tax Act 1971* (Payroll Tax Act), certain types of contracts are specifically excluded from the definition of relevant contract. A contract is not a relevant contract if the Commissioner is satisfied that the person who performed the services under the contract ordinarily performs services of that kind to the general public in that financial year.
3. PTA021.1 provided a non-exhaustive list of factors that the Commissioner takes into consideration in exercising discretion under s.13B(2)(b)(iv) of the Payroll Tax Act.

Ruling and explanation

4. Public Ruling PTA021.1 is withdrawn. A replacement ruling is being prepared.
5. Information about [contractor services approved by the Commissioner as exempt](#) is available at www.qld.gov.au/payrolltax.

Date of effect

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

Elizabeth Goli
Commissioner of State Revenue
Date of issue: 1 July 2019

References

Public Ruling	Issued	Dates of effect	
		From	To
PTA021.2	1 July 2019	1 July 2019	16 December 2020
PTA021.1	18 February 2013	1 July 2008	30 June 2019