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Public Ruling
Pay-roll Tax Act—Harmonised:
PAY-ROLL TAX EXEMPTION FOR SCHOOLS

A Public Ruling, when issued, is the published view of 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, subsidy or exemption, as the case may be, in accordance with the law.

What this Ruling is about

1. The *Pay-roll Tax (Harmonisation) Amendment Act 2008* amended the *Pay-roll Tax Act 1971* (the Pay-roll Tax Act) with effect from 1 July 2008 to harmonise certain aspects of Queensland's pay-roll tax system with the systems of other jurisdictions.
2. Despite harmonisation, the pay-roll tax legislation of each State contains certain provisions which are unique to that State.
3. The Victorian *Payroll Tax Act 2007* (the Victorian Act) contains an exemption from pay-roll tax for employers which are schools, under certain circumstances.
4. The Pay-roll Tax Act provides an exemption from pay-roll tax for exempt charitable institutions, including non-tertiary educational institutions and their trustees.¹

Ruling and explanation

5. In light of the differences between the Pay-roll Tax Act and the Victorian Act, Queensland will not be adopting the same treatment of employers which are schools as is set out in Revenue Ruling PTA032—*Pay-roll tax exemption for schools* as issued by the Victorian Commissioner of State Revenue.

¹ Paragraph (d) of the definition of 'exempt charitable institution' in s.14(1) of the Pay-roll Tax Act

Date of effect

6. This Public Ruling takes effect from 1 July 2008.

David Smith
Commissioner of State Revenue
Date of Issue 24 February 2009

References

Public Ruling	Issued	Dates of effect	
		From	To
PTA032.1	24 February 2009	1 July 2008	2 July 2009

Superseded