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## Public Ruling Payroll Tax Act:

### TEMPORARY INCREASE OF 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. Public Ruling PTAQ000.3.2 outlines the administrative arrangement that extends the increase of the payroll tax rebate<sup>1</sup> on the wages of apprentices and trainees from 25% to 50% for the financial years 2016–17 and 2017–18.
2. The *Revenue Legislation Amendment Act 2018* (the Amendment Act) amends the *Payroll Tax Act 1971* (Payroll Tax Act) to give retrospective legislative effect to the administrative arrangement.<sup>2</sup>
3. The Amendment Act also extends the availability of the increased rebate to wages paid or payable in the 2018–19 financial year.
4. Public Ruling PTAQ000.3.2 is to be withdrawn.

## Ruling and explanation

5. Public Ruling PTAQ000.3.2 is no longer in effect.

<sup>1</sup> Sections 27A, 35A and 43A of the Payroll Tax Act

<sup>2</sup> Section 145 of the Payroll Tax Act

## Date of effect

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6. This public ruling takes effect from 1 July 2018.

Elizabeth Goli  
Commissioner of State Revenue  
Date of issue: 29 June 2018

## References

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Public Ruling	Issued	Dates of effect	
		From	To
PTAQ000.3.3	29 June 2018	1 July 2018	Current
PTAQ000.3.2	14 June 2017	14 June 2017	30 June 2018
PTAQ000.3.1	20 July 2016	20 July 2016	13 June 2017