

TASMANIA

**EMPLOYMENT INCENTIVE SCHEME (PAYROLL
TAX REBATE) AMENDMENT BILL 2014**

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EMPLOYMENT INCENTIVE SCHEME (PAYROLL TAX REBATE) AMENDMENT BILL 2014

This Public Bill originated in the House of Assembly, and, having this day passed, is now ready for presentation to the Legislative Council for its concurrence.

P. R. ALCOCK, *Clerk of the House*
27 May 2014

*(Brought in by the Treasurer, the Honourable Peter Carl
Gutwein)*

A BILL FOR

**An Act to amend the *Employment Incentive Scheme
(Payroll Tax Rebate) Act 2009***

Be it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

PART 1 – PRELIMINARY

1. Short title

This Act may be cited as the *Employment Incentive Scheme (Payroll Tax Rebate) Amendment Act 2014*.

2. Commencement

- (1) Except as provided by this section, the provisions of this Act commence on the day on which this Act receives the Royal Assent.

*Employment Incentive Scheme (Payroll Tax Rebate) Amendment
Act 2014
Act No. of*

s. 2

Part 1 – Preliminary

- (2) Part 3 is taken to have commenced on 10 December 2012.

*Employment Incentive Scheme (Payroll Tax Rebate) Amendment
Act 2014
Act No. of*

Part 2 – Employment Incentive Scheme (Payroll Tax Rebate) Act 2009
Amended

s. 3

**PART 2 – EMPLOYMENT INCENTIVE SCHEME
(PAYROLL TAX REBATE) ACT 2009 AMENDED**

3. Principal Act

In this Part, the *Employment Incentive Scheme (Payroll Tax Rebate) Act 2009** is referred to as the Principal Act.

4. Section 4 amended (Establishment of scheme)

Section 4 of the Principal Act is amended by inserting after subsection (6) the following subsections:

- (7) The Crown is to establish a scheme for the payment of rebates equivalent to the payroll tax paid on new employment created between 30 June 2014 and 30 June 2015.
- (8) The Treasurer may publish a notice in the *Gazette* limiting the duration of, or the amount of rebates to be paid under, the scheme specified in subsection (9).
- (9) Unless a notice is published under subsection (8), rebates under the scheme referred to in subsection (7) may be paid in respect of wages paid between 1 July 2014 and 30 June 2016.

*No. 36 of 2009

*Employment Incentive Scheme (Payroll Tax Rebate) Amendment
Act 2014
Act No. of*

s. 5 Part 2 – Employment Incentive Scheme (Payroll Tax Rebate) Act 2009
Amended

(10) A notice under subsection (8) is not a statutory rule for the purposes of the *Rules Publication Act 1953*.

5. Section 7 amended (Repeal of Act)

Section 7 of the Principal Act is amended by omitting “1 January 2019” and substituting “1 January 2020”.

6. Section 10 amended (Claim for rebate)

Section 10 of the Principal Act is amended by inserting after subsection (7B) the following subsection:

(7C) A claim under a scheme established under section 4(7) may not be made after 31 December 2016.

*Employment Incentive Scheme (Payroll Tax Rebate) Amendment
Act 2014
Act No. of*

Part 3 – Employment Incentive Scheme (Payroll Tax Rebate) Act 2009
Further Amended

s. 7

**PART 3 – EMPLOYMENT INCENTIVE SCHEME
(PAYROLL TAX REBATE) ACT 2009 FURTHER
AMENDED**

7. Principal Act

In this Part, the *Employment Incentive Scheme (Payroll Tax Rebate) Act 2009** is referred to as the Principal Act.

8. Section 4 amended (Establishment of scheme)

Section 4(6) of the Principal Act is amended by omitting “before 1 July 2015” and substituting “between 1 July 2013 and 30 June 2015”.

*No. 36 of 2009

*Employment Incentive Scheme (Payroll Tax Rebate) Amendment
Act 2014
Act No. of*

s. 9

Part 4 – Miscellaneous

PART 4 – MISCELLANEOUS

9. Repeal of Act

This Act is repealed on the three hundred and sixty fifth day from the day on which it receives the Royal Assent.