

TASMANIA

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**PAYROLL TAX REBATE (APPRENTICES,  
TRAINEES AND YOUTH EMPLOYEES)  
AMENDMENT BILL 2020**

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**CONTENTS**

1. Short title
2. Commencement
3. Principal Act
4. Section 3 amended (Interpretation)
5. Repeal of Act



**PAYROLL TAX REBATE (APPRENTICES,  
TRAINEES AND YOUTH EMPLOYEES)  
AMENDMENT BILL 2020**

*(Brought in by the Minister for Finance, the Honourable  
Michael Darrel Joseph Ferguson)*

**A BILL FOR**

**An Act to amend the *Payroll Tax Rebate (Apprentices,  
Trainees and Youth Employees) Act 2017***

Be it enacted by Her 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:

**1. Short title**

This Act may be cited as the *Payroll Tax Rebate  
(Apprentices, Trainees and Youth Employees)  
Amendment Act 2020*.

**2. Commencement**

This Act commences on 1 January 2021, but if  
this Act does not receive the Royal Assent by  
that date it is taken to have commenced on  
1 January 2021.

*Payroll Tax Rebate (Apprentices, Trainees and Youth  
Employees) Amendment Act 2020*  
*Act No. of 2020*

s. 3

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**3. Principal Act**

In this Act, the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017\** is referred to as the Principal Act.

**4. Section 3 amended (Interpretation)**

The definition of *eligible period* in section 3 of the Principal Act is amended as follows:

- (a) by omitting from paragraph (a) “30 June 2021” and substituting “30 June 2022”;
- (b) by omitting from paragraph (ab)(ii) “31 December 2020” and substituting “30 June 2022”;
- (c) by omitting paragraph (b) and substituting the following paragraph:
  - (b) in relation to any other eligible employee –
    - (i) the period commencing on 1 July 2017 and ending on 30 June 2019 inclusive; or
    - (ii) the period commencing on 1 January 2021 and ending on 30 June 2022 inclusive;

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\*No. 23 of 2017

*Payroll Tax Rebate (Apprentices, Trainees and Youth Employees)*  
*Amendment Act 2020*  
*Act No. of 2020*

**s. 5**

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**5. Repeal of Act**

This Act is repealed on the first anniversary of the day on which it received the Royal Assent.