

CLAUSE NOTES

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

- Clause 1 This Act may be cited as the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Amendment Act 2020*.
- Clause 2 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.
- Clause 3 In this Act, the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017* is referred to as the Principal Act.
- Clause 4 Amends the definition of “eligible period” in section 3 of the Principal Act (Interpretation) by:
- a) 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”; and
 - 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;”
- Clause 5 This Act is repealed on the first anniversary of the day on which it received the Royal Assent.