

TASMANIA

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

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

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.

SHANE DONNELLY, *Clerk of the House*
19 November 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

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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;

*No. 23 of 2017

Payroll Tax Rebate (Apprentices, Trainees and Youth Employees)
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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This Act is repealed on the first anniversary of the day on which it received the Royal Assent.