c2020-295A
SFF--Shooters, Fishers and Farmers Party

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LEGISLATIVE COUNCIL

Payroll Tax Amendment Bill 2020

First print

Proposed amendments

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No. 1   **Exempt wages**

Page 3, proposed section 3. Insert after line 6—

(1A)   **Section 66F**

Insert after section 66E—

66F Wages in certain regional areas

(1)   Wages are exempt wages if they are paid or payable by an employer, but only if—

(a)   the employer is a regional employer, and

(b)   the taxable wages that the regional employer pays or is liable to pay are at least $1,200,000, but no more than $10,000,000.

(2)   An employer is a *regional employer* for the purposes of subsection (1) if—

(a)   the employer carries on a business that is located in a regional area, and

(b)   the employer owns, whether legally or beneficially, more than 50% of the business, and

(c)   the employer is an Australian resident or a corporation incorporated in Australia.

(3)   In this section—

regional area means an area in New South Wales, other than a metropolitan area within the meaning of the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011*.

No. 2   **Savings, transitional and other provisions**

Page 3, proposed section 3(3). Insert after line 25—

(1A)   Section 66F, as inserted by the amending Act, is taken to have effect in relation to wages paid or payable on or after 1 July 2020.