

c2021-036B
GRNS--The Greens

LEGISLATIVE COUNCIL

Payroll Tax Amendment (Jobs Plus) Bill 2021

Second print

Proposed amendments

No. 1 **Jobs Plus agreements**

Page 3, Schedule 1[2], proposed section 66F(1), lines 9 and 10. Omit all words on those lines. Insert instead—

- (a) to enter into a Jobs Plus agreement with an employer that is expressed to be for the purposes of this section, and

No. 2 **Review of decisions**

Page 3, Schedule 1[2], proposed section 66F. Insert after line 28—

- (4A) An employer may lodge an objection to a decision of the relevant Minister to revoke the exemption with the Chief Commissioner in accordance with the *Taxation Administration Act 1996*, sections 87–93, with the necessary modifications.
- (4B) The right of review under the *Taxation Administration Act 1996*, Part 10, Division 2, extends to a decision of the relevant Minister to revoke the exemption under subsection (4), with the necessary modifications.

No. 3 **Delegations**

Page 4, Schedule 1[2], proposed section 66F(9). Insert after line 12—

- (aa) the relevant Minister cannot delegate a function under subsection (1)(a) or (4) to any person other than the Chief Executive Officer of Investment NSW.

No. 4 **Annual reports**

Page 4, Schedule 1[2], proposed section 66F(11), line 22. Insert “, whether created in that financial year or an earlier financial year” after “employers”.

No. 5 **Annual reports**

Page 4, Schedule 1[2], proposed section 66F(11), line 24. Insert “, whether in relation to that financial year or an earlier financial year” after “section”.

No. 6 **Annual reports**

Page 4, Schedule 1[2], proposed section 66F(11). Insert after line 24—

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- (e) the total number of employers that applied to enter the Jobs Plus Program and met the eligibility and assessment criteria but for which no Jobs Plus agreement was entered into.

No. 7 **Annual reports**

Page 4, Schedule 1[2], proposed section 66F(11). Insert before line 25—

- (f) the name of each employer issued with a revocation under subsection (4) and the reasons for the revocation.

No. 8 **Jobs Plus agreements**

Page 4, Schedule 1[2], proposed section 66F(12). Insert after line 33—

Jobs Plus agreement means an agreement with an employer that meets the eligibility and assessment criteria specified in the Jobs Plus Program Guidelines dated December 2020 published on <https://www.nsw.gov.au/projects/jobs-plus-program>, and any guidelines that replace those guidelines.