



New South Wales

Payroll Tax Rebate Scheme (Disability Employment) Bill 2011

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The object of this Bill is to establish a payroll tax rebate scheme to encourage the employment of people with disabilities.

The rebate scheme provides for a rebate (up to a maximum of \$4,000) in respect of the employment of a disabled person on or after 1 January 2012 and before 1 July 2016.

Outline of provisions

Part 1 Preliminary

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on the date of assent to the proposed Act.

Clause 3 defines certain words and expressions used in the proposed Act.

Part 2 Rebate scheme

Division 1 Rebate scheme

Clause 4 establishes a rebate scheme for payroll tax paid or payable by employers who employ eligible employees on or after 1 January 2012 and before 1 July 2016.

Division 2 Eligibility criteria

Clause 5 provides that an employer is entitled to a rebate under the scheme in respect of the employment of a person if:

- (a) the person is an eligible employee, and
- (b) the person's employment commences on or after 1 January 2012 and before 1 July 2016, and
- (c) during the whole of the eligible employment period, the employment of the person is eligible employment.

Clause 6 provides that a person is an *eligible employee* if:

- (a) the person is in the target group under the *Disability Services Act 1993* (because the person has a disability), and
- (b) the person has completed an approved disability employment program.

Clause 7 provides that the employment of a person is eligible employment if:

- (a) the services of the employee are performed wholly or mainly in New South Wales, and
- (b) the employee works an average of at least 12 hours a week.

Clause 8 requires the employer to be registered and to be liable for payroll tax in the year in which the eligible employment period ends.

Clause 9 provides for the circumstances in which an employer is not entitled to a rebate under the rebate scheme.

Division 3 Amount of rebate payable

Clause 10 provides that a rebate may be claimed under the scheme in respect of an eligible employment period. The following periods are eligible employment periods:

- (a) the period commencing when the employment of the eligible employee commences and ending 3 months after the date employment commenced (*the first eligible employment period*),
- (b) the period commencing immediately after the first eligible employment period ends and ending 6 months after the date employment commenced.

Clause 11 provides the rebate payable in respect of an eligible employment period is \$2,000.

Part 3 Claim for and payment of rebate

Clause 12 sets out the procedure for making a claim for a rebate.

Clause 13 provides that the Chief Commissioner of State Revenue (the *Chief Commissioner*) is to decide whether a rebate is payable in respect of a claim and the amount of the rebate payable.

Clause 14 gives the Chief Commissioner power to grant a claim in special circumstances even if the eligible employee did not work the required number of hours in the employment period for which the claim is made.

Clause 15 sets out how the rebate is to be paid.

Clause 16 enables the Chief Commissioner to apply the amount of a rebate or part of a rebate towards a liability of an employer for payroll tax or any tax of the State, instead of paying the rebate.

Clause 17 enables the Chief Commissioner to correct a decision relating to a claim.

Clause 18 requires the Chief Commissioner to notify a claimant of a decision to grant or refuse a claim or vary or reverse an earlier decision on a claim.

Part 4 Repayment of rebate

Clause 19 authorises the Chief Commissioner to require a claimant to repay a rebate in certain circumstances. The provision also authorises the Chief Commissioner to charge interest on an overdue payment and to charge a penalty for a dishonest claim.

Clause 20 authorises the Chief Commissioner to require a person (other than the claimant) to whom a rebate is paid in error to repay the rebate. The provision also authorises the Chief Commissioner to charge interest on an overdue payment.

Clause 21 authorises the Chief Commissioner to recover from a relevant third party any amount that is payable by a rebate recipient but remains unpaid.

Clause 22 authorises the Chief Commissioner to enter into an arrangement for the payment of a liability under the proposed Act by instalments.

Clause 23 authorises the Chief Commissioner to write off liabilities under the proposed Act.

Clause 24 authorises the Chief Commissioner to remit, in whole or in part, an amount a person is required to pay under the proposed Act.

Part 5 Objections and reviews

Division 1 Objections

Clause 25 enables an objection to be made to decisions made by the Chief Commissioner under the proposed Act.

Clause 26 sets a time limit for the lodging of an objection.

Clause 27 requires the grounds for an objection to be stated in the objection.

Clause 28 provides that an objector has the onus of proving an objector's case.

Clause 29 provides that the Chief Commissioner may allow or disallow an objection and reverse, vary or confirm the original decision.

Clause 30 requires the Chief Commissioner to give an objector notice of the determination of an objection.

Division 2 Reviews

Clause 31 enables an objector who is dissatisfied with the Chief Commissioner's determination of an objection to apply to the Administrative Decisions Tribunal for a review of the Chief Commissioner's original decision.

Clause 32 provides that the Administrative Decisions Tribunal may confirm, vary or reverse the original decision and make further orders as to costs or otherwise.

Part 6 Administration

Division 1 Administration generally

Clause 33 provides that the Chief Commissioner is responsible to the Minister for the administration of the rebate scheme.

Clause 34 authorises the Chief Commissioner to delegate functions related to the administration of the rebate scheme.

Clause 35 authorises the Chief Commissioner to appoint persons as authorised officers. A person who is an authorised officer for the purposes of a taxation law (as referred to in section 68 of the *Taxation Administration Act 1996*) is taken to be an authorised officer for the purposes of the proposed Act.

Division 2 Powers of investigation

Clause 36 authorises the Chief Commissioner to carry out an *authorised investigation* for the purpose of the proposed Act, including in relation to whether a claim has been properly made, whether a claimant who has received a rebate was eligible for the rebate and any other matter reasonably related to the administration of the proposed Act.

Clause 37 authorises the Chief Commissioner to exercise certain powers in connection with authorised investigations.

Clause 38 gives the Chief Commissioner access to public records without the payment of fees.

Clause 39 authorises the Chief Commissioner to enter premises if the Chief Commissioner has reason to believe or suspect that there are documents at the premises that are relevant to the administration of the proposed Act. Entry cannot be made to residential premises without either consent or a search warrant.

Clause 40 provides that an officer who has entered premises under the proposed Part may require documents to be produced, ask questions and require reasonable assistance and facilities to be provided.

Clause 41 authorises the Chief Commissioner or an authorised officer to take possession of a document and to take copies, extracts or notes of it.

Clause 42 deals with applications for search warrants.

Clause 43 makes it an offence to prevent the Chief Commissioner or an authorised officer from exercising a function under the proposed Part, to hinder or obstruct the Chief Commissioner or an authorised officer in the exercise of such a function, or to refuse or fail to comply with a requirement made by the Chief Commissioner or an authorised officer. The maximum penalty is 100 penalty units (currently, \$11,000).

Clause 44 provides a defence to a prosecution for an offence under the proposed Part if the court is satisfied that the defendant could not, by the exercise of reasonable diligence, have complied with the requirement concerned or that the defendant complied with the requirement to the extent of his or her ability to do so.

Clause 45 makes it clear that the powers conferred on the Chief Commissioner and authorised officers by the proposed Act can be exercised in conjunction with powers conferred by other taxation legislation (that is, the *Taxation Administration Act 1996* or the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011*).

Part 7 Miscellaneous

Clause 46 makes it an offence to knowingly give false or misleading information to an authorised officer or in relation to a claim under the proposed Act. The maximum penalty is 100 penalty units (currently, \$11,000).

Clause 47 protects the confidentiality of certain information obtained in the course of work related to the administration of the proposed Act.

Clause 48 enables evidence relating to rebates or the imposition of penalties to be given by a certificate signed by the Chief Commissioner.

Clause 49 provides that offences under the proposed Act are to be dealt with summarily and proceedings for an offence may be commenced within 3 years of the date on which it is alleged an offence was committed.

Clause 50 provides for the appropriation of funds from the Consolidated Fund for the payment of rebates under the proposed Act.

Clause 51 protects persons involved in the administration of the proposed Act from personal liability.

Clause 52 confers power to make regulations under the proposed Act.

Clause 53 provides for the repeal of the proposed Act on 1 January 2019.

Schedule 1 Savings, transitional and other provisions

Schedule 1 contains savings, transitional and other provisions.

Schedule 2 Amendment of other Acts

Schedule 2 makes the following amendments:

- (a) an amendment to the *Administrative Decisions Tribunal Act 1997* allocating the exercise of the Administrative Decisions Tribunal's functions under the proposed Act to its Revenue Division,
- (b) an amendment to the *Law Enforcement (Powers and Responsibilities) Act 2002* providing for the issue of search warrants under the proposed Act,
- (c) amendments to the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011*:
 - (i) to enable investigative powers conferred under that Act to be exercised in conjunction with powers conferred by the proposed Act, and
 - (ii) to enable information obtained under that Act to be disclosed for the purposes of the proposed Act.



New South Wales

Payroll Tax Rebate Scheme (Disability Employment) Bill 2011

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New South Wales

Payroll Tax Rebate Scheme (Disability Employment) Bill 2011

No. , 2011

A Bill for

An Act to establish a payroll tax rebate scheme to encourage the employment of people with disabilities.

Clause 1 Payroll Tax Rebate Scheme (Disability Employment) Bill 2011

Part 1 Preliminary

The Legislature of New South Wales enacts: 1

Part 1 Preliminary 2

1 Name of Act 3

This Act is the *Payroll Tax Rebate Scheme (Disability Employment) Act 2011*. 4
5

2 Commencement 6

This Act commences on the date of assent to this Act. 7

3 Definitions 8

(1) In this Act: 9

administration of this Act includes the execution and enforcement of this Act. 10
11

authorised officer—see section 35. 12

claimant for a rebate includes a former claimant for a rebate. 13

eligible employee—see section 6. 14

eligible employment—see section 7. 15

eligible employment period—see section 10. 16

function includes a power, authority or duty and *exercise* a function includes perform a duty. 17
18

premises includes any building, structure, vehicle, vessel or aircraft and any place, whether built on or not. 19
20

rebate means a rebate under this Act. 21

rebate scheme means the rebate scheme established by this Act. 22

relevant third party—see section 21. 23

(2) Other expressions used in this Act have the same meaning as they have in the *Payroll Tax Act 2007*. 24
25

(3) Notes included in this Act do not form part of this Act. 26

Part 2	Rebate scheme	1
Division 1	Rebate scheme	2
4	Rebate scheme	3
	There is established by this Act a rebate scheme for payroll tax paid or payable by employers who employ eligible employees on or after 1 January 2012 and before 1 July 2016.	4 5 6
Division 2	Eligibility criteria	7
5	Entitlement to rebate	8
(1)	An employer is entitled to a rebate under the rebate scheme in respect of the employment of a person by the employer if:	9 10
(a)	the person is an eligible employee, and	11
(b)	the person's employment commences on or after 1 January 2012 and before 1 July 2016, and	12 13
(c)	during the whole of the eligible employment period concerned, the employment of the person is eligible employment.	14 15
(2)	The entitlement to a rebate is subject to the other provisions of this Act.	16
6	Eligible employees	17
(1)	A person is an <i>eligible employee</i> if:	18
(a)	the person is in the target group under the <i>Disability Services Act 1993</i> (because the person has a disability), and	19 20
(b)	the person has completed an approved disability employment program.	21 22
(2)	In this section, an <i>approved disability employment program</i> means the <i>Transition to Work Program</i> administered by the Department of Family and Community Services or any other program or course declared by the regulations to be an approved disability employment program.	23 24 25 26
7	Eligible employment	27
	The employment of a person is <i>eligible employment</i> if:	28
(a)	the services of the employee are performed wholly or mainly in New South Wales, and	29 30
(b)	the employee works an average of at least 12 hours a week.	31
	Note. Section 14 provides for the payment of the rebate in some circumstances even if the employee did not work an average of at least 12 hours a week.	32 33

8	Requirements with respect to employer	1
	An employer is not entitled to a rebate in respect of an eligible employment period unless the employer:	2
		3
	(a) is registered as an employer under the <i>Payroll Tax Act 2007</i> , and	4
	(b) is liable to pay payroll tax under the <i>Payroll Tax Act 2007</i> in respect of wages paid or payable by the employer in at least one month of the financial year in which the eligible employment period ends.	5
		6
		7
		8
9	Excluded employment	9
(1)	An employer is not entitled to a rebate in respect of an eligible employment period if:	10
		11
	(a) the person was employed by the employer at any time within the period of 12 months before it is claimed the eligible employment commenced, or	12
		13
		14
	(b) the employer (<i>the current employer</i>) is a member of a group (within the meaning of Part 5 of the <i>Payroll Tax Act 2007</i>) and the person was employed by another member of that group within 12 months before employment with the current employer commenced, or	15
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		17
		18
		19
	(c) the person's employment with the employer is a continuation of employment with another employer, or	20
		21
	(d) during any part of the eligible employment period:	22
	(i) any wages paid or payable by the employer to the person are not taxable wages (within the meaning of the <i>Payroll Tax Act 2007</i>), or	23
		24
		25
	(ii) any wages paid or payable by the employer to the person are exempt wages (within the meaning of the <i>Payroll Tax Act 2007</i>), or	26
		27
		28
	(e) the employer is entitled to a rebate of payroll tax paid in respect of any wages paid or payable to the person in the financial year in which the period ends under the <i>Payroll Tax Act 2007</i> , or	29
		30
		31
	(f) a rebate, subsidy, or other assistance, in relation to payroll tax, is payable to the employer in respect of the employment of the person by the State, or	32
		33
		34
	(g) the employer is taken to be the employer of the person under Division 7 of Part 3 of the <i>Payroll Tax Act 2007</i> (which relates to contractors), or	35
		36
		37
	(h) the employer is taken to be the employer of the person under Division 8 of Part 3 of the <i>Payroll Tax Act 2007</i> (which relates to employment agents), or	38
		39
		40

(i)	the employer is the Crown in right of New South Wales or in any of its other capacities or a body representing the Crown in right of New South Wales or in any of its other capacities, or	1 2 3
(j)	the employer is a public, local or municipal body or authority constituted under the law of the Commonwealth or of a State or Territory.	4 5 6
(2)	A person's employment with an employer (<i>the new employer</i>) is a continuation of employment with another employer (<i>the previous employer</i>) if:	7 8 9
(a)	the person was, within 12 months before the date on which the person commenced employment with the new employer, employed by the previous employer in a business or undertaking, and	10 11 12 13
(b)	that business or undertaking has been the subject of a merger with the business or undertaking of the new employer or has been taken over or otherwise acquired by the new employer.	14 15 16
Division 3 Amount of rebate payable		17
10 Employment periods for which rebate may be claimed		18
(1)	A rebate may be claimed in respect of an eligible employment period.	19
(2)	Each of the following periods is an <i>eligible employment period</i> :	20
(a)	the period commencing when the employment of the eligible employee commences and ending 3 months after the date employment commenced (<i>the first eligible employment period</i>),	21 22 23
(b)	the period commencing immediately after the first eligible employment period ends and ending 6 months after the date employment commenced (<i>the second eligible employment period</i>).	24 25 26 27
(3)	An employer becomes eligible for payment of a rebate, subject to this Act, at the end of the eligible employment period.	28 29
11 Amount of rebate		30
	The rebate payable in respect of each eligible employment period is \$2,000.	31 32

Part 3	Claim for and payment of rebate	1
12	Claim for rebate	2
(1)	An employer may claim a rebate at the end of an eligible employment period.	3 4
(2)	The claim must be made no later than 12 months after the end of the financial year in which the second eligible employment period ends.	5 6
(3)	A claim must:	7
(a)	be made to the Chief Commissioner, and	8
(b)	be made in a form approved by the Chief Commissioner, and	9
(c)	contain or be accompanied by the information specified in the form.	10 11
(4)	A rebate may be paid to a claimant only if the rebate is claimed in accordance with this section.	12 13
13	Chief Commissioner to decide claim	14
(1)	The Chief Commissioner is to decide whether a rebate is payable in respect of a claim and the amount of the rebate payable.	15 16
(2)	The Chief Commissioner can withhold payment of a rebate until an assessment can be made about whether the employer is eligible for a rebate in respect of the eligible employment period concerned.	17 18 19
(3)	The Chief Commissioner may impose conditions on the payment of the rebate if payment is made before an assessment can be made about whether the employer is eligible for a rebate in respect of the eligible employment period concerned.	20 21 22 23
(4)	A claimant is required to repay an amount paid by way of rebate if a condition imposed under this section is contravened.	24 25
14	Exemption from minimum average hours	26
(1)	The Chief Commissioner may pay a rebate in respect of an eligible employment period even if the employment of a person is not eligible employment because the eligible employee did not work an average of at least 12 hours a week during that period.	27 28 29 30
(2)	The Chief Commissioner may pay a rebate under this section only if satisfied that the failure to comply with that requirement is due to circumstances beyond the employer's control.	31 32 33
(3)	The Chief Commissioner may impose conditions on the payment of the rebate in such a case.	34 35

(4)	A claimant is required to repay an amount paid by way of rebate if a condition imposed under this section is contravened.	1 2
15	Payment of rebate	3
(1)	A rebate is to be paid:	4
(a)	to the claimant, or	5
(b)	to some other person to whom the claimant directs in writing that the rebate be paid.	6 7
(2)	A rebate may be paid by electronic funds transfer, by cheque or in any other way the Chief Commissioner thinks appropriate.	8 9
16	Use of rebate to offset tax liability	10
(1)	The Chief Commissioner may, instead of paying a rebate, apply the amount of the rebate, or part of the rebate, towards a liability of the claimant for payroll tax or any other tax of the State.	11 12 13
(2)	Consent of the claimant is not required.	14
(3)	An amount so applied is taken to be an amount paid by way of rebate for the purposes of this Act.	15 16
17	Power to correct decision	17
(1)	If the Chief Commissioner decides a claim, and is later satisfied (independently of an objection under this Act) that the decision is incorrect, the Chief Commissioner may vary or reverse the decision.	18 19 20
(2)	A decision cannot be varied or reversed under this section more than 5 years after it was made.	21 22
(3)	The 5-year time limit on varying or reversing a decision does not apply to a decision that was made on the basis of false or misleading information provided by a claimant or by a person on behalf of the claimant.	23 24 25 26
18	Notification of decision	27
(1)	The Chief Commissioner must give a claimant written notice of a decision to grant or refuse a claim or vary or reverse an earlier decision on a claim.	28 29 30
(2)	Notice of a decision to refuse a claim, or vary or reverse an earlier decision on a claim, must include the reasons for the decision.	31 32
(3)	Notice of a decision to grant a claim must include notice of any decision to apply the amount of the rebate towards a liability for tax.	33 34

Part 4 Repayment of rebate

19 Power to require repayment from claimant

- (1) The Chief Commissioner may, by written notice, require a claimant for a rebate to repay to the Chief Commissioner an amount paid by way of rebate on a claim if:
 - (a) the amount was paid in error, or
 - (b) the Chief Commissioner varies or reverses the decision under which the amount was paid for any other reason, or
 - (c) the claimant is or can be required by or under this Act to repay the amount paid.
- (2) The Chief Commissioner may, by written notice, require the claimant to pay a penalty determined by the Chief Commissioner if the amount paid by way of rebate was paid as a result of the claimant's dishonesty.
- (3) The penalty is not to exceed the amount the claimant is required to repay.
- (4) A claimant for a rebate is liable to pay to the Chief Commissioner an amount the Chief Commissioner requires the claimant to pay under this section.
- (5) The Chief Commissioner may recover the amount payable as a debt due to the Crown.
- (6) The Chief Commissioner may, by written notice, require a claimant to pay interest on the amount required to be paid to the Chief Commissioner under this section if the claimant fails to pay the amount in accordance with the requirements specified by the Chief Commissioner in the notice requiring payment.
- (7) Interest is to be charged in the manner applicable to tax defaults under the *Taxation Administration Act 1996*.

20 Power to require repayment from non-claimant

- (1) If an amount is paid in error on a claim for a rebate to a person who is not the claimant, the Chief Commissioner may, by written notice, require the person to repay the amount to the Chief Commissioner.
- (2) The person is liable to pay to the Chief Commissioner an amount the Chief Commissioner requires the person to pay under this section.
- (3) The Chief Commissioner may recover the amount payable as a debt due to the Crown.

(4)	The Chief Commissioner may, by written notice, require a person to pay interest on the amount required to be paid to the Chief Commissioner under this section if the person fails to pay the amount in accordance with the requirements specified by the Chief Commissioner in the notice requiring payment.	1 2 3 4 5
(5)	Interest is to be charged in the manner applicable to tax defaults under the <i>Taxation Administration Act 1996</i> .	6 7
21	Recovery from third parties	8
(1)	The Chief Commissioner may, by written notice, require a relevant third party to pay an unpaid amount that a rebate recipient is liable to pay to the Chief Commissioner under this Part.	9 10 11
(2)	Each of the following persons is a relevant third party :	12
(a)	a person who owes money to the rebate recipient or may subsequently owe money to the rebate recipient,	13 14
(b)	a person who holds or may subsequently hold money for or on account of the rebate recipient,	15 16
(c)	a person who holds or may subsequently hold money on account of some other person for payment to the rebate recipient,	17 18
(d)	a person having authority from some other person to pay money to the rebate recipient.	19 20
(3)	A copy of the notice must be served on the rebate recipient.	21
(4)	The amount of money required to be paid to the Chief Commissioner is:	22
(a)	if the amount of the money so owing, held or authorised to be paid does not exceed the amount payable by the rebate recipient to the Chief Commissioner—all the money, or	23 24 25
(b)	if the amount of the money exceeds the amount payable—sufficient money to pay the amount payable.	26 27
(5)	The money must be paid to the Chief Commissioner on receipt of the notice, or when the money is held by the person and becomes due to the rebate recipient, or by the end of such period (if any) as may be specified by the Chief Commissioner in the notice requiring payment, whichever is the later.	28 29 30 31 32
(6)	A person subject to a requirement of the Chief Commissioner under this section must comply with the requirement.	33 34
	Maximum penalty: 100 penalty units.	35

(7)	A person who makes a payment in accordance with this section is taken to be acting under the authority of the rebate recipient and of all other persons concerned and is indemnified by this section in respect of the payment.	1 2 3 4
(8)	If, after a person is given a notice under this section by the Chief Commissioner, the whole or a part of the amount is paid by another person, the Chief Commissioner must promptly notify the person to whom the notice is given of the payment and the notice is taken to be amended accordingly.	5 6 7 8 9
(9)	In this section: <i>rebate recipient</i> means a claimant for a rebate or any other person to whom an amount is paid by way of rebate under this Act.	10 11 12
22	Payment by instalments	13
(1)	The Chief Commissioner may enter into an arrangement for payment by instalments of an outstanding amount that a person is liable to pay under this Part.	14 15 16
(2)	The arrangement may include provision for the payment of interest at the rate applicable to tax defaults under the <i>Taxation Administration Act 1996</i> .	17 18 19
23	Write off of liabilities	20
	The Chief Commissioner may write off the whole or part of a liability outstanding under this Part if satisfied that action, or further action, to recover the amount outstanding is impracticable or unwarranted.	21 22 23
24	Remission of amounts payable	24
(1)	The Chief Commissioner may remit, in whole or in part, any amount a person is required to pay under this Part.	25 26
(2)	An amount remitted is taken to have been paid.	27

Part 5	Objections and reviews	1
Division 1	Objections	2
25	Objections	3
(1)	A claimant for a rebate who is dissatisfied with any of the following decisions of the Chief Commissioner may lodge a written objection to the decision with the Chief Commissioner:	4
(a)	a decision on the person's claim for a rebate (including a decision to vary or reverse an earlier decision made independently of an objection under this Act),	5
(b)	a decision to require the person to repay an amount paid by way of rebate under this Act,	6
(c)	a decision to require the person to pay a penalty under this Act,	7
(d)	a decision to require the person to pay interest on an amount unpaid under this Act.	8
(2)	A person (other than a claimant for a rebate) who is dissatisfied with any of the following decisions of the Chief Commissioner may lodge a written objection to the decision with the Chief Commissioner:	9
(a)	a decision to require the person to repay an amount paid by way of rebate under this Act (made on the basis that the amount was paid in error),	10
(b)	a decision to require the person to pay interest on an amount unpaid under this Act.	11
(3)	A person who is dissatisfied with a decision of the Chief Commissioner to require the person to pay an amount to the Chief Commissioner under this Act made on the basis that the person is a relevant third party may lodge a written objection to the decision with the Chief Commissioner.	12
26	Time for lodging objection	13
(1)	An objection must be lodged within 60 days after the date notice of the decision concerned is served on the objector.	14
(2)	If the Chief Commissioner is satisfied that an objector has a reasonable excuse for failing to lodge an objection within the 60-day period, the Chief Commissioner may extend the time for lodging the objection.	15
27	Grounds for objection to be stated	16
	The grounds for an objection must be stated fully and in detail in the notice of objection.	17

28	Onus of proof on objection	1
	An objector has the onus of proving the objector’s case on an objection.	2
29	Powers of Chief Commissioner on objection	3
	After considering an objection, the Chief Commissioner may:	4
	(a) allow the objection in whole or in part or disallow the objection, and	5 6
	(b) accordingly reverse, vary or confirm the decision to which the objection was made.	7 8
30	Notice of determination of objection	9
	(1) The Chief Commissioner must give an objector written notice of the determination of the objection.	10 11
	(2) The Chief Commissioner must, in the notice, give the reasons for disallowing the objection or for allowing the objection in part only.	12 13
	(3) The reasons for a determination of an objection must set out the matters referred to in section 49 (3) of the <i>Administrative Decisions Tribunal Act 1997</i> in respect of the determination.	14 15 16
	(4) The notice must also inform the objector of the objector’s right to make an application for review under Division 2 in the case of a determination to disallow the objection or to allow the objection in part only.	17 18 19
Division 2	Reviews	20
31	Reviews by Administrative Decisions Tribunal	21
	(1) A claimant may apply to the Administrative Decisions Tribunal for a review of the decision (the <i>original decision</i>) to which an objection was made if:	22 23 24
	(a) the claimant is dissatisfied with the Chief Commissioner’s determination of the objection, or	25 26
	(b) 90 days have passed since the objection was lodged with the Chief Commissioner and the Chief Commissioner has not determined the objection.	27 28 29
	(2) The claimant’s and Chief Commissioner’s cases on an application for review are not limited to the grounds of the objection.	30 31
	(3) The claimant has the onus of proving the claimant’s case in an application for review.	32 33

(4)	An application for review:	1
(a)	following a determination by the Chief Commissioner of an objection—must be made not later than 60 days after the date of issue of the notice of the Chief Commissioner’s determination of the objection, or	2 3 4 5
(b)	following a failure of the Chief Commissioner to determine an objection within the relevant 90-day period—may be made at any time after the end of that period (but must be made as required by paragraph (a) following a subsequent determination of the objection by the Chief Commissioner).	6 7 8 9 10
(5)	The Administrative Decisions Tribunal may extend the time for making an application for review.	11 12
(6)	The following provisions of the <i>Administrative Decisions Tribunal Act 1997</i> do not apply to an application made under this section:	13 14
(a)	Part 2 of Chapter 5,	15
(b)	section 55 (1) (b) and (d),	16
(c)	Division 2 of Part 3 of Chapter 5.	17
(7)	For the purposes of section 58 (1) (a) of the <i>Administrative Decisions Tribunal Act 1997</i> :	18 19
(a)	the obligation of the Chief Commissioner under that paragraph to lodge a statement of reasons with the Administrative Decisions Tribunal in respect of an application is limited to providing the Tribunal with a statement of reasons only in respect of the matters arising from the grounds specified in the application, and	20 21 22 23 24
(b)	if one of the grounds specified in the application relates to a matter raised in an objection determined by the Chief Commissioner—the Chief Commissioner may rely on reasons previously given to the objector by the Chief Commissioner under this Act for the determination of the objection in explanation of that part of the original decision.	25 26 27 28 29 30
32	Powers of Administrative Decisions Tribunal on review	31
(1)	On a review, the Administrative Decisions Tribunal may:	32
(a)	confirm, vary or reverse the original decision, and	33
(b)	make any further orders as to costs or otherwise that it thinks fit.	34
(2)	This section does not limit the generality of Division 3 of Part 3 of Chapter 5 of the <i>Administrative Decisions Tribunal Act 1997</i> .	35 36

Part 6 Administration	1
Division 1 Administration generally	2
33 Administration	3
The Chief Commissioner is responsible to the Minister for the administration of the rebate scheme.	4 5
34 Delegation	6
The Chief Commissioner may delegate functions related to the administration of the rebate scheme other than this power of delegation.	7 8
35 Authorised officers	9
(1) A person who is an authorised officer for the purposes of the taxation laws, as referred to in section 68 of the <i>Taxation Administration Act 1996</i> , is taken to be an authorised officer for the purposes of this Act.	10 11 12
(2) Without limiting subsection (1), the Chief Commissioner may appoint persons to be authorised officers for the purposes of this Act.	13 14
Division 2 Powers of investigation	15
36 Chief Commissioner may carry out authorised investigation	16
(1) The Chief Commissioner may carry out an authorised investigation for the purposes of this Act.	17 18
(2) In this Division, an <i>authorised investigation</i> is an investigation to determine:	19 20
(a) whether a claim under this Act has been properly made, or	21
(b) whether an objection to a decision made under this Act should be upheld, or	22 23
(c) whether a claimant to whom, or for whose benefit, a rebate has been paid under this Act was eligible for the rebate, or	24 25
(d) any other matter reasonably related to the administration of this Act.	26 27
37 Powers in connection with authorised investigation	28
(1) For the purposes of an authorised investigation, the Chief Commissioner may, by written notice, require a person:	29 30
(a) to give the Chief Commissioner written information specified in the notice, or	31 32

(b)	to attend at a specified time and place before the Chief Commissioner or an authorised officer to answer questions relevant to the investigation, or	1 2 3
(c)	to produce any document to the Chief Commissioner at a specified time and place.	4 5
(2)	A specified time and place for the attendance of a person, or the production of a document, must be a time and place that is reasonable in the circumstances.	6 7 8
(3)	The Chief Commissioner may require that information given, or to be given, under this section be verified on oath or by statutory declaration.	9 10
38	Access to public records without fee	11
	The Chief Commissioner is entitled, for the purposes of an authorised investigation, to inspect and take copies of any public record kept under an Act or law of this State without payment of any fee that would be payable but for this section.	12 13 14 15
39	Power of entry to premises	16
(1)	The Chief Commissioner may enter and remain on premises if the Chief Commissioner has reason to believe or suspect that there are documents at the premises that are relevant to the administration of this Act.	17 18 19
(2)	Entry may be made at any reasonable time.	20
(3)	The power of an authorised officer to enter premises may not be exercised unless the authorised officer has a written delegation covering entry issued by the Chief Commissioner and produces it if requested to do so by the owner or occupier of the premises, or a person in physical occupation of the premises.	21 22 23 24 25
(4)	Before the Chief Commissioner or an authorised officer enters premises under this Act, the Chief Commissioner or authorised officer must give the owner or occupier of the premises, or a person in physical occupation of the premises, reasonable notice of the intention to enter unless:	26 27 28 29 30
(a)	entry is made with the consent of the owner, occupier or person, or	31 32
(b)	the giving of notice would, in the opinion of the Chief Commissioner or authorised officer, defeat the purpose for which it is intended to enter the premises.	33 34 35

(5)	The powers of entry and inspection conferred by this Part are not exercisable in relation to premises or a part of premises used for residential purposes except:	1
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(a)	with the consent of the owner or occupier of the premises or part, or a person in physical occupation of the premises or part, or	4
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(b)	under the authority conferred by a search warrant.	6
40	Functions exercisable on entry	7
(1)	The Chief Commissioner or an authorised officer who has entered premises in accordance with this Division may:	8
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(a)	require any person at those premises to produce any documents in the custody or possession or under the control of the person (including a written document that reproduces in an understandable form information stored by computer, microfilm or other means or process), and	10
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(b)	require any person at those premises to answer questions or otherwise furnish information, and	15
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(c)	require the owner or occupier of the premises, or any person physically in occupation of the premises, to provide the Chief Commissioner or authorised officer with such assistance and facilities as are reasonably necessary to enable the Chief Commissioner or authorised officer to exercise the functions of the Chief Commissioner or an authorised officer under this Part.	17
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(2)	A receipt is to be issued for anything removed.	23
41	Use and inspection of documents	24
(1)	The Chief Commissioner or an authorised officer may take and retain possession of any document provided or produced to the Chief Commissioner or authorised officer under this Part for the purpose of:	25
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(a)	inspecting the document, or	28
(b)	taking copies of, or extracts of and notes from, the document.	29
(2)	However, if the document was provided or produced to the Chief Commissioner or authorised officer on the premises where it is normally kept, the Chief Commissioner or authorised officer may remove it from those premises only:	30
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(a)	with the consent of the owner or occupier of the premises, or	34
(b)	if it is not practicable to inspect or copy or take extracts or notes from the document on the premises.	35
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(3)	The Chief Commissioner or authorised officer may retain possession of the document for a reasonable period, but not exceeding 28 days without the consent of the person entitled to it.	1 2 3
(4)	The Chief Commissioner or authorised officer must permit a person who would be entitled to inspect the document if it were not in the possession of the Chief Commissioner or authorised officer to inspect the document at any reasonable time.	4 5 6 7
(5)	Nothing in this section prejudices a lien a person has on the document.	8
42	Search warrant	9
(1)	The Chief Commissioner or an authorised officer under this Act may apply to an authorised officer under the <i>Law Enforcement (Powers and Responsibilities) Act 2002</i> for a warrant to search any premises if the Chief Commissioner or the authorised officer under this Act has reasonable grounds to believe that there is on the premises any document relevant to the administration of this Act.	10 11 12 13 14 15
(2)	An authorised officer under the <i>Law Enforcement (Powers and Responsibilities) Act 2002</i> to whom the application is made may, if satisfied that there are reasonable grounds for doing so, issue a search warrant authorising the Chief Commissioner or authorised officer under this Act to enter and search the premises.	16 17 18 19 20
(3)	This section does not limit any power conferred on the Chief Commissioner or an authorised officer by another provision of this Part.	21 22
43	Obstruction or failure to comply	23
(1)	A person must not:	24
(a)	prevent the Chief Commissioner or an authorised officer from exercising a function under this Part, or	25 26
(b)	hinder or obstruct the Chief Commissioner or an authorised officer in the exercise of such a function, or	27 28
(c)	without reasonable excuse, refuse or fail to comply with a requirement made by the Chief Commissioner or an authorised officer under this Part.	29 30 31
	Maximum penalty: 100 penalty units.	32
(2)	A person is not guilty of an offence under this section arising from the entry of the Chief Commissioner or an authorised officer onto premises unless it is established that, at the material time, the Chief Commissioner or the authorised officer:	33 34 35 36
(a)	identified himself or herself as the Chief Commissioner or an authorised officer, and	37 38

(b)	warned the person that a failure to comply with the requirement may constitute an offence.	1 2
44	Defence of reasonable compliance	3
	A person is not guilty of an offence under this Part if the court hearing the charge is satisfied that:	4 5
(a)	the defendant could not, by the exercise of reasonable diligence, have complied with the requirement to which the charge relates, or	6 7 8
(b)	the defendant complied with the requirement to the extent of his or her ability to do so.	9 10
45	Functions may be exercised concurrently with functions under other taxation legislation	11 12
(1)	The functions conferred on the Chief Commissioner or an authorised officer by this Part with respect to an authorised investigation may be exercised concurrently with any functions conferred on the Chief Commissioner or authorised officer by any other taxation legislation.	13 14 15 16
(2)	In particular, an authorised investigation under this Part may be conducted in conjunction with any investigation or audit conducted under the other taxation legislation.	17 18 19
(3)	A person who enters premises under other taxation legislation may exercise on the premises any function the person would have under this Act if the premises had been entered under this Act.	20 21 22
(4)	This section applies despite section 71 of the <i>Taxation Administration Act 1996</i> .	23 24
(5)	In this section: other taxation legislation means:	25 26
(a)	the <i>Taxation Administration Act 1996</i> , or	27
(b)	the <i>Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011</i> .	28

Part 7	Miscellaneous	1
46	Knowingly giving false or misleading information	2
(1)	A person must not make a statement, or give any information, to an authorised officer knowing that it is false or misleading in a material particular.	3
	Maximum penalty: 100 penalty units.	4
(2)	A person must not, in or in relation to a claim under this Act, make a statement or give any information knowing that it is false or misleading in a material particular.	5
	Maximum penalty: 100 penalty units.	6
(3)	This section applies to any statement or information, whether given orally or in writing.	7
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47	Protection of confidential information	13
(1)	A person who is subject to a duty of confidentiality must not disclose protected information except as permitted by this section.	14
	Maximum penalty: 100 penalty units.	15
(2)	A person is subject to a duty of confidentiality if:	16
(a)	the person is, or has been, engaged in work related to the administration of this Act, or	17
(b)	the person has obtained access to protected information (directly or indirectly) from a person who is, or has been, engaged in work related to the administration of this Act.	18
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(3)	Information is protected information if it is information about a claimant for a rebate obtained in the course of work related to the administration of this Act.	23
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(4)	Protected information may be disclosed:	26
(a)	at the request or with the consent of the person to whom the information relates or a person acting on that person's behalf, or	27
		28
(b)	in connection with the administration of the following laws (including for the purpose of any legal proceedings arising out of any of those laws or a report of any such proceedings):	29
		30
		31
(i)	this Act,	32
(ii)	the <i>Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011</i> ,	33
		34
(iii)	a taxation law of the Commonwealth or a State or Territory, or	35
		36
(c)	as authorised by the regulations.	37

48 Evidence	1
(1) A certificate signed by the Chief Commissioner stating that a rebate was paid to a person named in the certificate on a specified date is admissible in legal proceedings as evidence of the payment.	2 3 4
(2) A copy of a notice issued by the Chief Commissioner imposing a penalty under this Act is admissible in legal proceedings as evidence of the imposition of the penalty.	5 6 7
(3) A copy of a notice issued by the Chief Commissioner requiring the payment or repayment of a specified amount is admissible in legal proceedings as evidence:	8 9 10
(a) that the requirement was made, and	11
(b) that the amount specified in the notice was outstanding at the date of the notice.	12 13
49 Proceedings for offences	14
(1) Proceedings for an offence against this Act or the regulations may be dealt with before the Local Court or before the Supreme Court in its summary jurisdiction.	15 16 17
(2) Proceedings for an offence against this Act or the regulations may be commenced at any time within 3 years after the date on which it is alleged the offence was committed.	18 19 20
50 Standing appropriation	21
The Consolidated Fund is appropriated to the extent necessary for the payment of rebates under this Act.	22 23
51 Personal liability	24
(1) A matter or thing done or omitted to be done by a protected person does not, if the matter or thing was done or omitted in good faith for the purpose of administering this Act, subject the person so acting personally to any action, liability, claim or demand.	25 26 27 28
(2) In this section, a <i>protected person</i> means:	29
(a) the Chief Commissioner or an authorised officer, or	30
(b) a member of the Government Service involved in the administration of this Act, or	31 32
(c) a person to whom the Chief Commissioner has delegated functions under this Act.	33 34

52	Regulations	1
(1)	The Governor may make regulations, not inconsistent with this Act, for or with respect to any matter that by this Act is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Act.	2 3 4 5
(2)	A regulation may create an offence punishable by a penalty not exceeding 20 penalty units.	6 7
53	Repeal of Act	8
	This Act is repealed on 1 January 2019.	9

Schedule 1	Savings, transitional and other provisions	1
		2
1	Regulations	3
(1)	The regulations may contain provisions of a savings or transitional nature consequent on the enactment of the following Acts:	4
	this Act	5
		6
(2)	Any such provision may, if the regulations so provide, take effect from the date of assent to the Act concerned or a later date.	7
		8
(3)	To the extent to which any such provision takes effect from a date that is earlier than the date of its publication on the NSW legislation website, the provision does not operate so as:	9
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(a)	to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication, or	12
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(b)	to impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before the date of its publication.	15
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Schedule 2	Amendment of other Acts	1
2.1	Administrative Decisions Tribunal Act 1997 No 76	2
	Schedule 2 Composition and functions of Divisions	3
	Insert in alphabetical order in clause 2 of Part 3C:	4
	<i>Payroll Tax Rebate Scheme (Disability Employment) Act 2011</i>	5
2.2	Law Enforcement (Powers and Responsibilities) Act 2002 No 103	6
	Schedule 2 Search warrants under other Acts	7
	Insert in alphabetical order:	8
	<i>Payroll Tax Rebate Scheme (Disability Employment) Act 2011,</i>	9
	<i>section 42</i>	10
2.3	Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011 No 19	11
[1]	Section 55 Functions may be exercised concurrently with functions under other taxation legislation	12
	Omit “the <i>Taxation Administration Act 1996</i> ” wherever occurring in section 55 (1)–(3).	13
	Insert instead “other taxation legislation”.	14
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[2] Section 55 (5)

Insert after section 55 (4):

(5) In this section:

other taxation legislation means:

- (a) the *Taxation Administration Act 1996*, or
- (b) the *Payroll Tax Rebate Scheme (Disability Employment) Act 2011*.

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