Australian Capital Territory

Taxation Administration (Payroll Tax—Businesses Not Permitted to Operate) COVID‑19 Exemption Scheme Determination 2021

**Disallowable instrument DI2021–10**

made under the

*Taxation Administration Act 1999*, s 137E (COVID-19 Exemption Scheme)

**1 Name of instrument**

This instrument is the *Taxation Administration (Payroll Tax—Businesses Not Permitted to Operate) COVID-19 Exemption Scheme Determination 2021*.

**2 Commencement**

This instrument is taken to have commenced on 1 December 2020.

**3 Definitions**

In this instrument:

***Act*** means the *Payroll Tax Act 2011.*

***COVID-19 declaration—***see the *Public Health Act 1997*, section 119.

***employer—***see the Act, dictionary.

***payroll tax***—see the Act, dictionary.

***specified period*** means any of the months in the period between December 2020 to June 2021.

***taxable wages***—see Act, section 10.

**4 Determination**

For the purposes of s 137E of the *Taxation Administration Act 1999*, I determine that an employer is exempt from the requirement to pay payroll tax on taxable wages paid or payable for their business in a specified period if the business is not permitted to operate during that specified period due to an emergency direction or action taken under s 120 of the *Public Health Act 1997* in respect of a COVID-19 declaration.

***Example 1*.** A business that is not permitted to operate due to the *Public Health (Restricted Activities—Gatherings, Business or Undertakings) Emergency Direction 2020 (No 16)*.

***Example 2.*** If a business is not permitted to operate in January and February 2021, the employer is exempt from payroll tax on taxable wages paid for those two months.

**6 Expiry**

This instrument expires on 31 July 2021.

**7 Human Rights Act 2004**

In my opinion, as the Minister, this instrument is consistent with human rights. This instrument is non‑prejudicial because it does not limit existing rights.

Andrew Barr MLA

Treasurer

12 January 2021