

Taxation Administration (Payroll Tax— Businesses Not Permitted to Operate) COVID-19 Exemption Scheme Determination 2020*

Disallowable instrument DI2020–279

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 2020*.

2 Commencement

This instrument commences on the day after its notification.

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 following months:

- (a) September 2020;
- (b) October 2020; and
- (c) November 2020.

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.

*Name amended under Legislation Act, s 60

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 7)*.

Example 2. If a business is not permitted to operate in September and October 2020, the employer is exempt from payroll tax on taxable wages paid for those two months.

6 Expiry

This instrument expires on 8 December 2020.

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

9.09.2020