



Queensland

Pay-roll Tax Administration Amendment Bill 2004



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2004

A BILL

for

An Act to amend the *Pay-roll Tax Act 1971*, and for other purposes

The Parliament of Queensland enacts— 1

Part 1 Preliminary 2

Clause 1 Short title 3

This Act may be cited as the *Pay-roll Tax Administration
Amendment Act 2004*. 4
5

Clause 2 Commencement 6

This Act commences on a day to be fixed by proclamation. 7

**Part 2 Amendment of Pay-roll Tax Act
1971** 8
9

Clause 3 Act amended in pt 2 10

This part amends the *Pay-roll Tax Act 1971*. 11

Clause 4 Amendment of title 12

Title, from ‘wages;’— 13

omit, insert— 14

‘wages’. 15

Clause 5 Amendment of s 3 (Interpretation) 16

(1) Section 3, heading— 17

omit, insert— 18

‘3 Dictionary’. 19

(2) Section 3(1), definitions *agent*, second mention, 20
commissioner, return period and *tax—* 21

	<i>omit.</i>	1
(3)	Section 3(1), definitions as amended by this Act— <i>relocate</i> to the schedule, as inserted by this Act.	2 3
(4)	Section 3(1) to (3)— <i>omit, insert</i> —	4 5
	‘The dictionary in the schedule defines particular words used in this Act.’.	6 7
Clause 6	Insertion of new ss 3C–3F	8
	Part 1—	9
	<i>insert</i> —	10
‘3C	Meaning of <i>change of status</i>	11
(1)	A <i>change of status</i> happens for a person who is an employer if, during a financial year—	12 13
(a)	the person ceases to be an employer and does not intend to resume being an employer during the remainder of the year or the next financial year; or	14 15 16
	<i>Example for paragraph (a)</i> —	17
	There is no change of status for a fruit grower who ceases to pay wages after the fruit picking season but intends to resume paying wages later in the financial year or in the next financial year.	18 19 20
(b)	for a person who pays, or is liable to pay, taxable wages and who is not a group member—the person becomes a group member; or	21 22 23
(c)	for a person who pays, or is liable to pay, wages and is a non-DGE group member—	24 25
(i)	the person starts paying, or becomes liable to pay, taxable wages other than as a group member; or	26 27
(ii)	the person becomes the DGE for a group; or	28
(d)	the person ceases to be the DGE for a group; or	29
(e)	an administrator is appointed for the property of the person; or	30 31

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- (f) the appointment of an administrator for the person's property ceases to have effect. 1
2
- ‘(2) A change of status happens— 3
- (a) if subsection (1)(a) applies—on the first day the person— 4
5
- (i) does not pay, and is not liable to pay, wages; and 6
- (ii) does not intend to resume paying wages for the remainder of the year or the next financial year; or 7
8
- (b) if subsection (1)(b) applies—on the first day the person is a group member; or 9
10
- (c) if subsection (1)(c)(i) applies—on the first day the person pays, or is liable to pay, taxable wages other than as a group member; or 11
12
13
- (d) if subsection (1)(c)(ii) applies—on the first day of the periodic return period in which the person becomes the DGE for the group;¹ or 14
15
16
- (e) if subsection (1)(d) applies— 17
- (i) if all the group members cease to pay, or be liable to pay, wages as members of the group during the relevant periodic return period on or before the day the person ceases to be the DGE for the group—on the first day the person is not the DGE for the group; or 18
19
20
21
22
23
- (ii) otherwise—on the first day of the relevant periodic return period;² or 24
25
- (f) if subsection (1)(e) applies—on the day the administrator is appointed; or 26
27
- (g) if subsection (1)(f) applies—on the day after the appointment ceases to have effect. 28
29
- ‘(3) For subsection (2)(e), the relevant periodic return period is the periodic return period in which the person ceases to be the DGE for the group. 30
31
32

1 See, also, section 16I(1) and (2).

2 See, also, section 16I(3).

<i>Note—</i>	1
An employer who changes status is required to lodge a final return, and pay pay-roll tax, for the final period.	2 3
‘3D Meaning of <i>final period</i>	4
‘The <i>final period</i> , for a change of status of a person (the <i>relevant change of status</i>) happening during a financial year, means the period—	5 6 7
(a) starting on the latest of the following days in the year—	8
(i) 1 July;	9
(ii) the first day on which the person is required to register as an employer under part 4, division 1;	10 11
(iii) if an earlier change of status has happened for the person during the year—the day of the change of status happening immediately before the relevant change of status; and	12 13 14 15
(b) ending on the day before the relevant change of status happens.	16 17
<i>Example—</i>	18
An employer who is a group member from 1 July in a financial year ceases to be a group member on 1 September. The final period for the change of status is 1 July to 31 August.	19 20 21
If the employer then ceases to pay, or be liable to pay, wages from 1 June, the final period for the second change of status is 1 September to 31 May.	22 23 24
‘3E Notes in text	25
‘A note in the text of this Act is part of the Act.	26
‘3F Relationship of Act with Administration Act	27
‘(1) This Act does not contain all the provisions about pay-roll tax.	28
‘(2) The Administration Act contains provisions dealing with, among other things, each of the following—	29 30
(a) assessments of tax;	31

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(b) payments and refunds of tax;	1
(c) imposition of interest and penalty tax;	2
(d) objections and appeals against assessments of tax;	3
(e) record keeping obligations of taxpayers;	4
(f) investigative powers, offences, legal proceedings and evidentiary matters;	5 6
(g) service of documents.	7
<i>Note—</i>	8
Under the Administration Act, section 3, that Act and this Act must be read together as if they together formed a single Act.’.	9 10

Clause 7	Omission of pt 2	11
	Part 2—	12
	<i>omit.</i>	13
Clause 8	Insertion of new s 7A	14
	After section 7—	15
	<i>insert—</i>	16
	‘7A When liability for pay-roll tax arises	17
	‘A liability for pay-roll tax imposed on taxable wages arises on the return date for lodgment by an employer of a return.’.	18 19
Clause 9	Amendment of s 8A (Value of taxable wages)	20
	Section 8A(1D)—	21
	<i>omit.</i>	22
Clause 10	Insertion of new pt 3, div 3, sdiv 1	23
	After section 8C, as relocated by section 13 of this Act—	24
	<i>insert—</i>	25

‘Division 3	Periodic liability	1
‘Subdivision 1	Employer other than the DGE for a group	2 3
‘8D	Application of sdiv 1	4
	‘This subdivision applies to an employer who—	5
	(a) is required under section 13A to lodge periodic returns; and	6 7
	(b) is not the DGE for a group.	8
‘8E	Definitions for sdiv 1	9
	‘In this subdivision—	10
	<i>actual periodic deduction</i> , for the employer for a periodic return period, means the greater of zero and the amount worked out using the following formula—	11 12 13
	$APD = \frac{FME}{G} - \frac{1}{3} \left(TW - \frac{FME}{G} \right)$	
	where—	14
	<i>APD</i> means the actual periodic deduction in dollars.	15
	<i>E</i> (maximum deduction per month) means 70 833.	16
	<i>F</i> means the number of days in the period for which the employer pays, or is liable to pay, taxable wages.	17 18
	<i>G</i> means the total number of days in the period.	19
	<i>M</i> means the number of months in the period.	20
	<i>TW</i> means the amount of taxable wages paid or payable in the period.	21 22
	<i>fixed periodic deduction</i> , for the employer for a periodic return period, means—	23 24
	(a) the amount of the employer’s deduction for the period determined by the commissioner under section 9; or	25 26

- (b) if paragraph (a) does not apply—the greater of zero and the amount worked out on the most recent calculation day using the following formula—

$$FPD = \frac{QW}{AW} \left(E - \frac{1}{3} \left\langle \frac{AW}{12} - E \right\rangle \right) M$$

where—

AW means the total amount of taxable wages and interstate wages estimated by the employer to be payable by the employer for the financial year in which the period falls.

E means 70 833.

FPD means the fixed periodic deduction in dollars.

M means the number of months in the period.

QW means the total amount of taxable wages estimated by the employer to be payable by the employer for the financial year in which the period falls.

'8F Meaning of *calculation day*

'For working out the employer's fixed periodic deduction for a periodic return period in a financial year, each of the following days in the year is a *calculation day*—

- (a) 1 July;
- (b) the day the employer is first registered, or required to register, as an employer under part 4, division 1;
- (c) the first day of a periodic return period during which the employer pays, or is liable to pay, interstate wages, if the employer's periodic deduction for the preceding periodic return period was, under section 8H(2), the actual periodic deduction for the employer for the period;
- (d) the last day of a periodic return period during which a significant wage change happens for the employer;
- (e) the day a determination by the commissioner of the employer's fixed periodic deduction under section 9

	ceases to have effect, if the commissioner does not make a further determination of the deduction;	1 2
	(f) the day a change to the employer's periodic return period takes effect under section 13B.	3 4
	<i>Note—</i>	5
	An employer who works out the employer's fixed periodic deduction must notify the commissioner of the amount under section 41C.	6 7
'8G	Meaning of <i>significant wage change</i>	8
	'(1) A <i>significant wage change</i> happens during a periodic return period for an employer if—	9 10
	(a) the employer's deduction for the period is, under section 8H(2), the fixed periodic deduction; and	11 12
	(b) the previous estimated wages would differ by more than 30% from the current estimated wages.	13 14
	'(2) In this section—	15
	<i>current estimated wages</i> means the total amount of taxable wages and interstate wages, or the total amount of taxable wages, for the financial year estimated by the employer at the end of the periodic return period mentioned in subsection (1).	16 17 18 19
	<i>previous estimated wages</i> means the estimated total amount of taxable wages and interstate wages, or the estimated total amount of taxable wages, used for working out the fixed periodic deduction.	20 21 22 23
'8H	Amount of periodic liability	24
	'(1) The employer's liability (<i>periodic liability</i>) for pay-roll tax for a periodic return period is the amount worked out by applying the appropriate rate of pay-roll tax to—	25 26 27
	(a) for a non-DGE group member—the total taxable wages paid or payable by the employer during the period; or	28 29
	(b) for another employer—the greater of zero and the amount equal to the total taxable wages paid or payable by the employer during the period less the periodic deduction.	30 31 32 33

‘(2) For subsection (1)(b), the periodic deduction is—	1
(a) if the employer pays, or is liable to pay interstate wages during the period—the employer’s fixed periodic deduction for the period; or	2 3 4
(b) if the employer does not pay, and is not liable to pay, interstate wages during the period and the employer is a previous interstate wage payer—the employer’s fixed periodic deduction for the period; or	5 6 7 8
(c) if the employer does not pay, and is not liable to pay, interstate wages during the period and paragraph (b) does not apply—the employer’s actual periodic deduction for the period.	9 10 11 12
‘(3) In this section—	13
<i>previous interstate wage payer</i> means an employer who—	14
(a) paid, or was liable to pay, interstate wages at any time during—	15 16
(i) the financial year (the <i>current year</i>) in which the periodic return period falls; or	17 18
(ii) the most recently ended financial year; and	19
(b) intends to resume paying, or being liable to pay, interstate wages during the current year or the next financial year.	20 21 22
<i>Note 1—</i>	23
Under section 30(1)(a) of the Administration Act, an employer’s liability for pay-roll tax for a periodic return period must be paid on the date the employer is required to lodge a periodic return for the period.	24 25 26
<i>Note 2—</i>	27
An employer may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of periodic liability.’.	28 29
Clause 11 Replacement of s 9 (Deduction from taxable wages)	30
Section 9—	31
<i>omit, insert—</i>	32

'9	Determination by commissioner of fixed periodic deduction	1
		2
	'(1) The commissioner may, by written notice given to the employer, determine the amount of the employer's fixed periodic deduction for a periodic return period, if the employer—	3
		4
		5
		6
	(a) either—	7
	(i) pays, or is liable to pay, taxable wages and interstate wages for the period; or	8
		9
	(ii) is a previous interstate wage payer within the meaning of section 8H; and	10
		11
	(b) is not a group member.	12
	'(2) The determination must state the periodic return periods to which it applies.	13
		14
	'(3) The determination may apply for a periodic return period starting before or after, or the periodic return period in which, the determination is made.	15
		16
		17
	'(4) The commissioner may, at any time by written notice given to the employer, revoke a determination made under subsection (1) with effect from the first day of the periodic return period stated in the notice.	18
		19
		20
		21
	'(5) The periodic return period stated in a notice under subsection (4) may be before or after, or the same periodic return period as, the periodic return period in which the notice is given but may not be before the date of the determination being revoked.'	22
		23
		24
		25
		26
Clause 12	Insertion of new pt 3, div 3, sdiv 2	27
	After section 9—	28
	<i>insert—</i>	29
	'Subdivision 2 DGE for a group	30
'9A	Application of sdiv 2	31
	'This subdivision applies to the DGE for a group.	32

‘9B	Definition for sdiv 2	1
	‘In this subdivision—	2
	<i>fixed periodic deduction</i> , for the DGE for a periodic return period, means—	3 4
	(a) the amount of the DGE’s deduction for the period determined by the commissioner under section 9F; or	5 6
	(b) if paragraph (a) does not apply—the greater of zero and the amount worked out on the most recent calculation day using the following formula—	7 8 9
	$FPD = \frac{QW}{AW} \left(E - \frac{1}{3} \left\langle \frac{AW}{12} - E \right\rangle \right) M$	
	where—	10
	<i>AW</i> means the total amount of taxable wages and interstate wages estimated by the members of the group to be payable by the members for the financial year in which the period falls.	11 12 13 14
	<i>E</i> means 70 833.	15
	<i>FPD</i> means the fixed periodic deduction in dollars.	16
	<i>M</i> means the number of months in the period.	17
	<i>QW</i> means the total amount of taxable wages estimated by the members of the group to be payable by the members for the financial year in which the period falls.	18 19 20 21
‘9C	Meaning of <i>calculation day</i>	22
	‘For working out the DGE’s fixed periodic deduction for a periodic return period in a financial year, each of the following days in the year is a <i>calculation day</i> —	23 24 25
	(a) 1 July;	26
	(b) the day the DGE first becomes the DGE for the group;	27
	(c) the last day of a periodic return period during which a significant wage change happens for the group;	28 29
	(d) the day a determination by the commissioner of the DGE’s periodic deduction under section 9F ceases to	30 31

have effect, if the commissioner does not make a further
determination of the deduction;

- (e) the day a change in the DGE's periodic return period
takes effect under section 13B.

Note—

A DGE who works out the DGE's fixed periodic deduction must notify
the commissioner of the amount under section 41C.

'9D Meaning of *significant wage change*

- '(1) A *significant wage change* happens during a periodic return
period for a group if the previous estimated wages would
differ by more than 30% from the current estimated wages.

- '(2) In this section—

current estimated wages means the total amount of taxable
wages and interstate wages, or the total amount of taxable
wages, for the financial year estimated by the members of the
group at the end of the periodic return period mentioned in
subsection (1).

previous estimated wages means the estimated total amount
of taxable wages and interstate wages, or the estimated total
amount of taxable wages, of the members of the group used
for working out the fixed periodic deduction for the DGE for a
periodic return period.

'9E Amount of periodic liability

'The DGE's liability (*periodic liability*) for pay-roll tax for a
periodic return period is the amount worked out by applying
the appropriate rate of pay-roll tax to the greater of zero and
the amount equal to the total taxable wages paid or payable by
the DGE during the period less the DGE's fixed periodic
deduction for the period.

Note 1—

Under section 30(1)(a) of the Administration Act, a DGE's liability for
pay-roll tax for a periodic return period must be paid on the date the
DGE is required to lodge a periodic return for the period.

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Note 2—

A DGE may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of periodic liability.

'9F	Determination by commissioner of fixed periodic deduction	1 2 3 4 5
	'(1) The commissioner may, by written notice given to the DGE, determine the amount of the DGE's fixed periodic deduction for a periodic return period.	6 7 8
	'(2) The determination must state the periodic return periods to which it applies.	9 10
	'(3) The determination may apply for a periodic return period starting before or after, or the periodic return period in which, the determination is made.	11 12 13
	'(4) The commissioner may, at any time by written notice given to the DGE, revoke a determination made under subsection (1) with effect from the first day of the periodic return period stated in the notice.	14 15 16 17
	'(5) The periodic return period stated in a notice under subsection (4) may be before or after, or the same periodic return period as, the periodic return period in which the notice is given but may not be before the date of the determination being revoked.	18 19 20 21 22
	'(6) The commissioner may make a determination, or revoke a determination, under this section in relation to the deduction amount for a non-DGE group member.	23 24 25
	'(7) If the commissioner makes a determination mentioned in subsection (6), the group member is, on the first day of the first periodic return period to which the determination applies, taken to have been designated under section 16I(1) or (2) ³ as the DGE for the group.'	26 27 28 29 30
Clause 13	Relocation and renumbering of ss 10 and 11	31
	Sections 10 and 11—	32

³ Section 16I (Designation of group member as DGE)

relocate and *renumber*, in part 3, division 2 (as inserted by this Act), as sections 8B and 8C. 1
2

Clause 14	Insertion of new pt 3, div 4 and pt 3, div 4, sdiv 1 hdgs	3
	After section 9F, as inserted by this Act—	4
	<i>insert</i> —	5
	‘Division 4 Annual liability	6
	‘Subdivision 1 Employer other than the DGE for a group’.	7 8
Clause 15	Insertion of new s 11AA	9
	Part 3, division 4, before section 11A—	10
	<i>insert</i> —	11
	‘11AA Application of sdiv 1	12
	‘This subdivision applies to an employer who—	13
	(a) is required, under section 14A, to lodge an annual return for a financial year; and	14 15
	(b) is not the DGE for a group on 30 June in the year. ⁴ .	16
Clause 16	Amendment of s 11A (Interpretation)	17
	(1) Section 11A, heading—	18
	<i>omit, insert</i> —	19
	‘11A Definitions for sdiv 1’.	20
	(2) Section 11A(1) to (2A)—	21
	<i>omit, insert</i> —	22
	‘(1) In this subdivision—	23
	<i>annual adjustment amount</i> , for the employer for a financial year, means the difference between—	24 25

4 For provisions about a DGE’s annual liability, see subdivision 2.

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- (a) the employer's annual pay-roll tax amount for the year; 1
and 2
- (b) the employer's periodic liability for periodic return 3
periods in the year. 4
- annual deduction**, for the employer for a financial year, 5
means the greater of zero and the amount worked out using 6
the following formula— 7
- $$AD = \frac{AW}{AW + IW} \left(\frac{K(A+B)}{365} - \frac{1}{3} \left(AW + IW - \frac{K(A+B)}{365} \right) \right)$$
- where— 8
- A** means the number of days in the part of the year starting on 9
1 July and ending on 31 December for which the employer 10
pays, or is liable to pay, wages, other than foreign wages. 11
- AD** means the annual deduction in dollars. 12
- AW** means the employer's annual wages for the year. 13
- B** means the number of days in the part of the year starting on 14
1 January and ending on 30 June for which the employer pays, 15
or is liable to pay, wages, other than foreign wages. 16
- IW** means the amount of interstate wages paid or payable in 17
the year. 18
- K** means 850 000. 19
- annual pay-roll tax amount**, for the employer for a financial 20
year, means— 21
- (a) if the employer is not a group member on 30 June in the 22
year and the employer's annual deduction for the year is 23
greater than the employer's annual wages for the 24
year—zero; or 25
- (b) if the employer is not a group member on 30 June in the 26
year and paragraph (a) does not apply—the amount 27
worked out by applying the appropriate rate of pay-roll 28
tax to the employer's annual wages for the year less the 29
employer's annual deduction for the year; or 30
- (c) if the employer is a group member on 30 June in the 31
year—the amount worked out by applying the 32

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	appropriate rate of pay-roll tax to the employer's annual wages for the year.	1 2
	<i>annual wages</i> , for the employer for a financial year, means the total taxable wages paid or payable by the employer during the year.'	3 4 5
(3)	Section 11A(3), '(2)'— <i>omit, insert—</i> '(1), definition <i>annual deduction</i> '.	6 7 8
(4)	Section 11A— <i>insert—</i>	9 10
'(4)	However, if the person lodged, or was required under section 14B to lodge, 1 or more final returns during the year, subsection (2) can apply in relation to the person only if the person did not pay, and was not liable to pay, taxable wages or interstate wages for a part of the year after the end of the last final period.	11 12 13 14 15 16
'(5)	Also, the commissioner may treat the person, under subsection (2), as an employer only during the part of the year after the end of the last final period.'	17 18 19
(5)	Section 11A(3) to (5)— <i>renumber</i> as section 11A(2) to (4).	20 21
Clause 17	Replacement of ss 11B and 11C	22
	Sections 11B and 11C— <i>omit, insert—</i>	23 24
'11B	Amount of annual liability	25
'(1)	The employer's liability (<i>annual liability</i>) for pay-roll tax for a financial year is—	26 27
(a)	the employer's annual adjustment amount for the year, if—	28 29
(i)	the employer lodged, or was required under section 13A to lodge, a periodic return during the year; and	30 31 32

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- (ii) the employer's annual pay-roll tax amount for the year is greater than the employer's periodic liability for periodic return periods in the year; or
- (b) the employer's annual pay-roll tax amount for the year, if the employer was not required under section 13A to lodge a periodic return during the year.
- Example for paragraph (b)—*
- The amount of an employer's annual liability would be the annual pay-roll tax amount if the employer was exempt, under a certificate issued by the commissioner under section 14, from lodging periodic returns during the financial year.
- '(2) However, if the employer lodged, or was required under section 14B to lodge, 1 or more final returns during the financial year, for working out the employer's annual liability—
- (a) taxable wages and interstate wages (*final return wages*) paid or payable by the employer for a final period during the year are not included in the employer's wages for the year; and
- (b) the periodic liability amount for the employer for a final period during the year (*final return liability*) is not included in the employer's periodic liability for periodic return periods in the year; and
- (c) the employer's annual deduction must be worked out without having regard to the days in a final period during the year.
- '(3) Subsection (2) does not apply in relation to a final period during the year if—
- (a) the commissioner makes an original assessment of the employer's annual liability, other than under the Administration Act, section 14(a); and
- (b) the employer is not a group member on 30 June in the year; and
- (c) the employer was not a group member during the final period; and

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(d) the employer's annual liability would be greater if the final return wages and final return liability for the final period were not included.⁵

'(4) If the commissioner includes final return wages and final return liability under subsection (3) for working out the employer's annual liability, the annual deduction for the employer for the financial year must be worked out having regard to the days in a final period mentioned in subsection (3).

Note 1—

Under section 30(1)(a) of the Administration Act, an employer's annual liability for a financial year must be paid on the date the employer is required to lodge an annual return for the financial year.

Note 2—

An employer may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of annual liability.

'11BA Entitlement to annual refund amount

'(1) This section applies if the employer's periodic liability for periodic return periods in a financial year is greater than the employer's annual pay-roll tax amount for the year.

'(2) The employer is entitled to a refund of the amount (the *annual refund amount*) of the difference between the periodic liability and the annual pay-roll tax amount.

'(3) Subsection (2) is subject to section 41.⁶

'(4) However, the employer is not entitled to a refund of the amount more than 5 years after the making of the assessment of the employer's annual liability for the year.

'(5) This section does not apply in relation to a reassessment of the employer's annual liability.

Note—

Entitlement to refunds on reassessments is provided for in the Administration Act, part 4, division 2.

5 See also section 19 (Reassessment—annual liability of non-group employer who has lodged a final return).

6 Section 41 (Application of annual refund amount or final refund amount)

‘Subdivision 2	DGE for a group	1
‘11BB Application of sdiv 2		2
	‘This subdivision applies to an employer who, on 30 June in a financial year, is the DGE for a group.	3 4
‘11BC Definitions for sdiv 2		5
	‘In this subdivision—	6
	<i>annual adjustment amount</i> , for the DGE for a financial year, means the difference between—	7 8
	(a) the DGE’s annual pay-roll tax amount for the year; and	9
	(b) the DGE’s periodic liability for periodic return periods in the designated period for the DGE in the year.	10 11
	<i>annual deduction</i> , for the DGE for a financial year, means the greater of zero and the amount worked out using the following formula—	12 13 14
	$AD = \frac{TW}{TW + IW} \left(\frac{K(A+B)}{365} - \frac{1}{3} \left(TW + IW - \frac{K(A+B)}{365} \right) \right)$	
	where—	15
	<i>A</i> means the number of days in the designated period for the DGE—	16 17
	(a) that are in the part of the year starting on 1 July and ending on 31 December, whether or not wholly or partly concurrent; and	18 19 20
	(b) for which 1 or more relevant group employers pay, or are liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages.	21 22 23 24
	<i>AD</i> means the annual deduction in dollars.	25
	<i>B</i> means the number of days in the designated period—	26
	(a) that are in the part of the year starting on 1 January and ending on 30 June, whether or not wholly or partly concurrent; and	27 28 29

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- (b) for which 1 or more relevant group employers pay, or are liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages. 1
2
3
4
- IW* means the amount of interstate wages paid or payable for the designated period by each relevant group employer as a member of the group. 5
6
7
- K* means 850 000. 8
- TW* means the amount of taxable wages paid or payable for the designated period by each relevant group employer as a member of the group. 9
10
11
- annual pay-roll tax amount* for the DGE for a financial year, means— 12
13
- (a) if the DGE’s annual deduction for the year is greater than the DGE’s annual wages for the year—zero; or 14
15
- (b) if paragraph (a) does not apply—the amount worked out by applying the appropriate rate of pay-roll tax to the DGE’s annual wages for the year less the DGE’s annual deduction for the year. 16
17
18
19
- annual wages*, for the DGE for a financial year, means the total taxable wages paid or payable by the DGE during the designated period for the DGE in the year. 20
21
22
- relevant group employer*, for the designated period for the DGE in a financial year, means an employer who was a member of the group for all or part of the period. 23
24
25

‘11BD Amount of DGE’s annual liability 26

- ‘(1) The DGE’s liability (*annual liability*) for pay-roll tax for a financial year is— 27
28
- (a) the DGE’s annual adjustment amount for the year, if— 29
- (i) the DGE lodged, or was required under section 13A to lodge, a periodic return during the designated period for the DGE in the year; and 30
31
32
- (ii) the DGE’s annual pay-roll tax amount for the year is greater than the DGE’s periodic liability for periodic return periods in the designated period; or 33
34
35

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- (b) the DGE’s annual pay-roll tax amount for the year, if the DGE was not required under section 13A to lodge a periodic return during the designated period for the DGE in the year.

Example—

A group member is the DGE from 1 January to 30 June in a financial year. The DGE’s annual liability for the year would be worked out without having regard to the part of the financial year before 1 January.

- ‘(2) If the DGE does not pay the DGE’s annual liability for the financial year on the return date for lodgment of the DGE’s annual return, every relevant group employer for the designated period is liable jointly and severally to pay the amount of the liability.

Note 1—

Under section 30(1)(a) of the Administration Act, a DGE’s annual liability for a financial year must be paid on the date the DGE is required to lodge an annual return for the financial year.

Note 2—

A DGE may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of annual liability.

‘11BE Entitlement to annual refund amount

- ‘(1) This section applies if the DGE’s periodic liability for periodic return periods in the designated period for the DGE in a financial year is greater than the DGE’s annual pay-roll tax amount for the year.
- ‘(2) The DGE is entitled to a refund of the amount (the ***annual refund amount***) of the difference between the periodic liability and the annual pay-roll tax amount.
- ‘(3) Subsection (2) is subject to section 41.⁷
- ‘(4) However, the DGE is not entitled to a refund of the amount more than 5 years after the making of the assessment of the DGE’s annual liability for the year.
- ‘(5) This section does not apply in relation to a reassessment of the DGE’s annual liability.

⁷ Section 41 (Application of annual refund amount or final refund amount)

<i>Note—</i>	1
Entitlement to refunds on reassessments is provided for in the Administration Act, part 4, division 2.	2 3
‘Division 5 Final liability	4
‘Subdivision 1 Employer other than the DGE for a group	5 6
‘11C Application of sdiv 1	7
This subdivision applies to an employer who—	8
(a) is required under section 14B to lodge a final return for a final period; and	9 10
(b) is not the DGE for a group on the last day of the final period. ⁸	11 12
‘11CA Definitions for sdiv 1	13
‘In this subdivision—	14
<i>final adjustment amount</i> , for the employer for a final period, means the difference between—	15 16
(a) the employer’s final pay-roll tax amount for the period; and	17 18
(b) the employer’s periodic liability amount for the final period.	19 20
<i>final deduction</i> , for the employer for a final period, means the greater of zero and the amount worked out using the following formula—	21 22 23
$FD = \frac{FW}{FW + IW} \left(\frac{K(A+B)}{365} - \frac{1}{3} \left(FW + IW - \frac{K(A+B)}{365} \right) \right)$	
where—	24

8 For provisions about a DGE’s final liability, see subdivision 2.

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- A** means the number of days in the part of the final period starting on 1 July and ending on 31 December for which the employer pays, or is liable to pay, wages. 1
2
3
- B** means the number of days in the part of the final period starting on 1 January and ending on 30 June for which the employer pays, or is liable to pay, wages. 4
5
6
- FD** means the final deduction in dollars. 7
- FW** means the employer's final wages for the period. 8
- IW** means the amount of interstate wages paid or payable in the period. 9
10
- K** means 850 000. 11
- final pay-roll tax amount**, for the employer for a final period, means— 12
13
- (a) if the employer is not a group member on the last day of the period and the employer's final deduction for the period is greater than the employer's final wages for the period—zero; or 14
15
16
17
- (b) if the employer is not a group member on the last day of the period and paragraph (a) does not apply—the amount worked out by applying the appropriate rate of pay-roll tax to the employer's final wages for the period less the employer's final deduction for the period; or 18
19
20
21
22
- (c) if the employer is a group member on the last day of the period—the amount worked out by applying the appropriate rate of pay-roll tax to the employer's final wages for the period. 23
24
25
26
- final wages**, for the employer for a final period, means the total taxable wages paid or payable by the employer during the period. 27
28
29
- wages** does not include foreign wages. 30

'11CB Amount of final liability 31

- (1) The employer's liability (**final liability**) for pay-roll tax for a final period is— 32
33

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- (a) the employer’s final adjustment amount for the period, 1
if— 2
- (i) either— 3
- (A) the employer lodged, or was required under 4
section 13A to lodge, a periodic return 5
during the period; or 6
- (B) after the last day of the final period, the 7
employer will be required under section 13A 8
to lodge a periodic return for a periodic 9
return period that is wholly or partly within 10
the final period; and 11
- (ii) the employer’s final pay-roll tax amount for the 12
period is greater than the employer’s periodic 13
liability amount for the final period; or 14
- (b) the employer’s final pay-roll tax amount for the period, 15
if— 16
- (i) the employer was not required under section 13A 17
to lodge a periodic return during the period; and 18
- (ii) paragraph (a) does not apply. 19
- Example for paragraph (b)—* 20
- The amount of an employer’s final liability would be the final 21
pay-roll tax amount if the employer was exempt, under a 22
certificate issued by the commissioner under section 14, from 23
lodging periodic returns during the final period. 24
- ‘(2) However, subsection (3) applies if— 25
- (a) the employer did not pay and was not liable to pay 26
taxable wages or interstate wages for any part of the 27
final period; and 28
- (b) the employer satisfies the commissioner that, because of 29
the nature of the employer’s trade or business, the 30
taxable wages and interstate wages, if any, paid or 31
payable by the employer fluctuate with different periods 32
of the financial year. 33
- ‘(3) If this subsection applies, for working out the employer’s final 34
liability for the final period, the commissioner may treat the 35
employer— 36

(a) if the employer has conducted the employer's trade or business in Australia during the whole of the final period—as an employer throughout the final period; or	1 2 3
(b) if the employer has conducted the employer's trade or business in Australia during part only of the final period—as an employer during that part of the final period.	4 5 6 7
<i>Note 1—</i>	8
Under section 30(1)(a) of the Administration Act, an employer's final liability for a final period must be paid on the date the employer is required to lodge a final return for the final period.	9 10 11
<i>Note 2—</i>	12
An employer may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of final liability.	13 14
'11CC Entitlement to final refund amount	15
'(1) This section applies if the employer's periodic liability amount for a final period is greater than the employer's final pay-roll tax amount for the period.	16 17 18
'(2) The employer is entitled to a refund of the amount (the <i>final refund amount</i>) of the difference between the periodic liability amount and the final pay-roll tax amount.	19 20 21
'(3) Subsection (2) is subject to section 41. ⁹	22
'(4) However, the employer is not entitled to a refund of the amount more than 5 years after the making of the assessment of the employer's final liability for the period.	23 24 25
'(5) This section does not apply in relation to a reassessment of the employer's final liability.	26 27
<i>Note—</i>	28
Entitlement to refunds on reassessments is provided for in the Administration Act, part 4, division 2.	29 30

9 Section 41 (Application of annual refund amount or final refund amount)

‘Subdivision 2	DGE for a group	1
‘11CD Application of sdiv 2		2
	‘This subdivision applies to an employer who is the DGE for a group on the last day of a final period.	3 4
‘11CE Definitions for sdiv 2		5
	‘In this subdivision—	6
	<i>final adjustment amount</i> , for the DGE for a final period, means the difference between—	7 8
	(a) the DGE’s final pay-roll tax amount for the period; and	9
	(b) the DGE’s periodic liability amount for the final period.	10
	<i>final deduction</i> , for the DGE for a final period, means the greater of zero and the amount worked out using the following formula—	11 12 13
	$FD = \frac{TW}{TW + IW} \left(\frac{K(A+B)}{365} - \frac{1}{3} \left(TW + IW - \frac{K(A+B)}{365} \right) \right)$	
	where—	14
	<i>A</i> means the number of days—	15
	(a) that are in the part of the final period starting on 1 July and ending on 31 December; and	16 17
	(b) for which 1 or more relevant group employers pay, or are liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages.	18 19 20 21
	<i>B</i> means the number of days—	22
	(a) that are in the part of the final period starting on 1 January and ending on 30 June; and	23 24
	(b) for which 1 or more relevant group employers pay, or are liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages.	25 26 27 28
	<i>FD</i> means the final deduction in dollars.	29

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- IW*** means the amount of interstate wages paid or payable for the final period by each relevant group employer as a member of the group. 1
2
3
- K*** means 850 000. 4
- TW*** means the amount of taxable wages paid or payable for the final period by each relevant group employer as a member of the group. 5
6
7
- final pay-roll tax amount***, for the DGE for a final period, means— 8
9
- (a) if the DGE’s final deduction for the period is greater than the DGE’s final wages for the period—zero; or 10
11
- (b) if paragraph (a) does not apply—the amount worked out by applying the appropriate rate of pay-roll tax to the DGE’s final wages for the period less the DGE’s final deduction for the period. 12
13
14
15
- final wages***, for the DGE for a final period, means the total taxable wages paid or payable by the DGE during the period. 16
17
- relevant group employer***, for a final period for the DGE, means an employer who was a member of the group for all or part of the period. 18
19
20

‘11CF Amount of DGE’s final liability 21

- ‘(1) The DGE’s liability (***final liability***) for pay-roll tax for a final period is— 22
23
- (a) the DGE’s final adjustment amount for the period, if— 24
- (i) either— 25
- (A) the DGE lodged, or was required under section 13A to lodge, a periodic return during the period; or 26
27
28
- (B) after the last day of the final period, the DGE will be required under section 13A to lodge a periodic return for a periodic return period that is wholly or partly within the final period; and 29
30
31
32
33

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- (ii) the DGE’s final pay-roll tax amount for the period is greater than the DGE’s periodic liability amount for the period; or 1
2
3
- (b) the DGE’s final pay-roll tax amount for the period, if— 4
- (i) the DGE was not required under section 13A to lodge a periodic return during the period; and 5
6
- (ii) paragraph (a) does not apply. 7
- ‘(2) If the DGE does not pay the DGE’s final liability for the period on the return date for lodgment of the DGE’s final return, every relevant group employer for the period is liable jointly and severally to pay the amount of the liability. 8
9
10
11
- Note 1—* 12
- Under section 30(1)(a) of the Administration Act, a DGE’s final liability for a final period must be paid on the date the DGE is required to lodge a final return for the final period. 13
14
15
- Note 2—* 16
- A DGE may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of final liability. 17
18
- ‘11CG Entitlement to final refund amount** 19
- ‘(1) This section applies if the DGE’s periodic liability amount for a final period is greater than the DGE’s final pay-roll tax amount for the period. 20
21
22
- ‘(2) The DGE is entitled to a refund of the amount (the *final refund amount*) of the difference between the periodic liability amount and the final pay-roll tax amount. 23
24
25
- ‘(3) Subsection (2) is subject to section 41.¹⁰ 26
- ‘(4) However, the DGE is not entitled to a refund of the amount more than 5 years after the making of the assessment of the DGE’s final liability for the period. 27
28
29
- ‘(5) This section does not apply in relation to a reassessment of the DGE’s final liability. 30
31

10 Section 41 (Application of annual refund amount or final refund amount)

<i>Note—</i>	1
Entitlement to refunds on reassessments is provided for in the Administration Act, part 4, division 2.	2 3
‘Division 6 Sharing of excess deduction by group members	4 5
‘11CH Definitions for div 6	6
‘In this division—	7
<i>entitled group member</i> , for an excess deduction, means a non-DGE group member who—	8 9
(a) is nominated by the DGE for the group under section 11CJ, or determined by the commissioner under section 11CK, as a group member to share in the excess deduction; and	10 11 12 13
(b) if the excess deduction is shared by the entitled group members at the end of the relevant financial year under section 11CL—is a member of the group on 30 June in the year and has an annual liability for the year.	14 15 16 17
<i>order of entitled group members</i> means the order in which entitled group members are to share in an excess deduction under a nomination made by the DGE for the group under section 11CJ, or a determination made by the commissioner under section 11CK, for the assessment of the DGE’s annual liability or final liability.	18 19 20 21 22 23
<i>relevant financial year</i> , for an excess deduction, means—	24
(a) if the excess deduction relates to an assessment of annual liability of the DGE for the group—the financial year to which the assessment relates; or	25 26 27
(b) if the excess deduction relates to an assessment of final liability of the DGE for the group—the financial year that includes the final period to which the assessment relates.	28 29 30 31

‘11CI Meaning of <i>excess deduction</i>	1
‘(1) Subsection (2) applies—	2
(a) for an assessment of the annual liability of the DGE for a group, if the DGE’s annual deduction for the financial year is greater than the DGE’s annual wages for the year; or	3 4 5 6
(b) for an assessment of the final liability of the DGE for a group, if the DGE’s final deduction for the final period is greater than the DGE’s final wages for the period.	7 8 9
‘(2) The amount of the difference is the <i>excess deduction</i> for the assessment.	10 11
‘(3) In this section—	12
<i>annual deduction</i> see section 11BC.	13
<i>annual wages</i> see section 11BC.	14
<i>final deduction</i> see section 11CE.	15
<i>final wages</i> see section 11CE.	16
‘11CJ Nomination by DGE of group members to share in excess deduction	17 18
‘The DGE for a group may nominate, in an annual return or final return—	19 20
(a) 1 or more group members to share in any excess deduction for the assessment of the DGE’s annual liability or final liability; and	21 22 23
(b) the order in which the members are to share in the excess deduction.	24 25
‘11CK Determination by commissioner of group members to share in excess deduction	26 27
‘(1) This section applies, for an assessment of annual liability or final liability of the DGE for a group, if—	28 29
(a) the DGE does not make a nomination under section 11CJ; and	30 31
(b) there is an excess deduction.	32

- ‘(2) The commissioner may make a determination of— 1
- (a) 1 or more non-DGE group members to share in the 2
excess deduction; and 3
- (b) the order in which the members are to share in the 4
excess deduction. 5
- ‘(3) The determination may apply in relation to an assessment of 6
the DGE’s annual liability or final liability made before or 7
after the determination is made. 8

**‘11CL Sharing of excess deduction by entitled group 9
members at end of financial year 10**

- ‘(1) This section applies if— 11
- (a) there is an excess deduction for an assessment of the 12
annual liability or final liability of the DGE for a group; 13
and 14
- (b) if the excess deduction is for an assessment of the 15
DGE’s final liability—at least 1 member of the group 16
continues to pay, or be liable to pay, wages as a member 17
of the group for the period— 18
- (i) starting on the day the DGE’s change of status 19
happens; and 20
- (ii) ending on 30 June in the relevant financial year. 21
- ‘(2) An entitled group member for the excess deduction is, after 22
the end of the relevant financial year, entitled to the following 23
share of the excess deduction— 24
- (a) if the member is first in the order of entitled group 25
members—the lesser of the following amounts— 26
- (i) the excess deduction; 27
- (ii) the member’s annual wages for the year; 28
- (b) for another entitled group member, the lesser of the 29
following amounts— 30
- (i) so much of the excess deduction remaining after 31
the preceding entitled group member in the order 32
of entitled group members has received the 33
preceding member’s share; 34

	(ii) the member's annual wages for the year.	1
'(3)	The commissioner must make an assessment or reassessment of an entitled group member's annual liability for the year.	2 3
'(4)	An assessment or reassessment mentioned in subsection (3) must be made on the basis that, for part 3, division 4, subdivision 1, the member's <i>annual pay-roll tax amount</i> for the year is the amount worked out by applying the appropriate rate of pay-roll tax to the member's annual wages for the year less the member's share of the excess deduction under subsection (2).	4 5 6 7 8 9 10
'(5)	In this section— <i>annual wages</i> see section 11A(1).	11 12
'11CM	Sharing of excess deduction by entitled group members on group ceasing to exist	13 14
'(1)	This section applies if—	15
	(a) there is an excess deduction for an assessment of final liability of the DGE for a group; and	16 17
	(b) all members of the group cease to pay, or be liable to pay, wages as members of the group before 30 June in the relevant financial year.	18 19 20
'(2)	An entitled group member for the excess deduction is, after all group members have ceased to pay, or be liable to pay, wages as members of the group, entitled to the following share of the excess deduction—	21 22 23 24
	(a) if the member is first in the order of entitled group members—the lesser of the following amounts—	25 26
	(i) the excess deduction;	27
	(ii) the member's final wages for the relevant final period; or	28 29
	(b) for another entitled group member, the lesser of the following amounts—	30 31
	(i) so much of the excess deduction remaining after the preceding entitled group member in the order	32 33

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	of entitled group members has received the	1
	preceding member's share;	2
	(ii) the member's final wages for the relevant final	3
	period.	4
'(3)	The commissioner must make an assessment or reassessment	5
	of an entitled group member's final liability for the relevant	6
	final period.	7
'(4)	An assessment or reassessment mentioned in subsection (3)	8
	must be made on the basis that, for part 3, division 5,	9
	subdivision 1, the member's <i>final pay-roll tax amount</i> for the	10
	relevant final period is the amount worked out by applying the	11
	appropriate rate of pay-roll tax to the member's final wages	12
	for the period less the member's share of the excess deduction	13
	under subsection (2).	14
'(5)	In this section—	15
	<i>final wages</i> see section 11CA.	16
	<i>relevant final period</i> , for an entitled group member, means	17
	the final period for the change of status of the member	18
	happening at the time the member ceases to pay, or be liable	19
	to pay, wages as a member of the group.'.	20
Clause 18	Insertion of new s 11F	21
	Part 4, division 1—	22
	<i>insert—</i>	23
'11F	Meaning of <i>criteria for registration</i>	24
	'For this division, the <i>criteria for registration</i> are that, during	25
	a month, an employer pays, or is liable to pay, taxable wages	26
	and the employer—	27
	(a) pays, or is liable to pay, wages anywhere of more than	28
	\$16 346 a week; or	29
	(b) is a group member.'.	30
Clause 19	Amendment of s 12 (Registration)	31
	(1) Section 12, heading—	32

omit, insert—

‘12 Application for registration’.

(2) Section 12(1) to (2)—

omit, insert—

‘(1) An employer who is not already registered as an employer under this division and who meets the criteria for registration must, within 7 days after the end of the month during which the employer meets the criteria, give the commissioner an application for registration as an employer.

Maximum penalty—100 penalty units.

‘(2) The application must be made in the approved form.’.

(3) Section 12(2A), from ‘may apply’ to ‘regulations,’—

omit, insert—

‘may give the commissioner an application, in the approved form.’.

(4) Section 12(2B), ‘(2A)’—

omit, insert—

‘(1) or (3)’.

(5) Section 12(2A) and (2B)—

renumber as section 12(3) and (4).

Clause 20 Insertion of new ss 12A–12D

After section 12—

insert—

‘12A Registration of employer without application

‘The commissioner may, by written notice given to a person who meets the criteria for registration, register the person as an employer.

‘12B Notice of registration

‘(1) On registration of a person as an employer, the commissioner must give written notice to the person of the registration.

- ‘(2) The notice must state each of the following— 1
- (a) the date of registration; 2
 - (b) the types of reassessments the employer is required or permitted to make; 3 4
 - (c) whether the employer is permitted to remit the whole or part of unpaid tax interest or penalty tax. 5 6
- ‘12C Amendment of registration 7**
- ‘(1) The commissioner may amend an employer’s registration by written notice given to the employer. 8 9
- ‘(2) The notice must state the particulars of the employer’s notice of registration that are amended. 10 11
- ‘12D Cancellation of registration 12**
- ‘(1) The commissioner must cancel the registration of a person as an employer if— 13 14
- (a) the person has— 15
 - (i) ceased to be an employer; and 16
 - (ii) lodged a final return and paid the person’s final liability, if any, for the final period; or 17 18
 - (b) each of the following applies— 19
 - (i) the person is not a group member; 20
 - (ii) the person has lodged an annual return and paid the person’s annual liability, if any, for a financial year; 21 22
 - (iii) before lodging the annual return, the person ceased to be an employer paying, or being liable to pay, wages mentioned in section 11F(a); 23 24 25
 - (iv) the commissioner is satisfied the person will not pay, or be liable to pay, wages mentioned in section 11F(a) during the next financial year. 26 27 28
- ‘(2) If the commissioner cancels the registration of a person as an employer, the commissioner must give written notice of the cancellation to the person.’. 29 30 31

Clause 21	Replacement of s 13 (Returns)	1
	Section 13—	2
	<i>omit, insert—</i>	3
'13	Definition for div 2	4
	'In this division—	5
	<i>relevant employer</i> means an employer who is—	6
	(a) registered as an employer under division 1; or	7
	(b) required to apply for registration as an employer under division 1.	8 9
'13A	Periodic returns	10
	'(1) A relevant employer must, not later than 7 days after the last day of each periodic return period for all or part of which the employer is a relevant employer, lodge a return for taxable wages paid or payable by the employer for the period.	11 12 13 14
	<i>Note—</i>	15
	Failure to lodge a periodic return is an offence under section 121 of the Administration Act.	16 17
	'(2) However, if the commissioner considers it would be unduly onerous to require the employer to lodge periodic returns within the 7 day period required under subsection (1), the commissioner may, by written notice, vary the time within which the employer is required to lodge returns under this section.	18 19 20 21 22 23
	'(3) The commissioner may revoke a notice given under subsection (2) at any time by written notice.	24 25
	'(4) The return must—	26
	(a) be in the approved form; and	27
	(b) state the employer's periodic liability for the periodic return period.	28 29
	'(5) This section is subject to sections 13B to 14.	30
	<i>Note—</i>	31
	Lodgment of an annual return or final return does not, of itself, affect a relevant employer's obligation to lodge periodic returns.	32 33

‘13B	Duration of periodic return period	1
‘(1)	Subject to subsection (2), a periodic return period is the period—	2 3
	(a) starting on the first day of a month; and	4
	(b) ending on the last day of the month.	5
‘(2)	However, if the commissioner considers it would be unduly onerous to require the employer to lodge periodic returns for each month, the commissioner may, by written notice, authorise the employer to lodge periodic returns for the periods stated in the notice.	6 7 8 9 10
‘(3)	A period stated in the notice must be less than 1 year.	11
‘(4)	The commissioner may revoke a notice given under subsection (2) at any time by written notice.	12 13
‘13C	Deemed lodgment of periodic return—payment by electronic transfer of funds	14 15
‘(1)	This section applies if—	16
	(a) an amount of pay-roll tax may be or is required to be, under the Administration Act, section 29, ¹¹ paid by the electronic transfer of funds; and	17 18 19
	(b) an employer makes a payment of periodic liability for a periodic return period by an electronic transfer of funds as required under that Act.	20 21 22
‘(2)	The employer is taken to have lodged a periodic return for the periodic return period to which the payment relates.	23 24
‘(3)	The amount of the payment is, for the Administration Act, section 14(a), ¹² taken to be the amount of the employer’s periodic liability stated in the return.	25 26 27
‘(4)	However, if the employer makes more than 1 payment for a periodic return period by the electronic transfer of funds, subsections (2) and (3) apply only to the first payment made by the employer for the period.’	28 29 30 31

11 Administration Act, section 29 (Methods of payment)

12 Administration Act, section 14 (Making self assessment by lodging return)

Clause 22	Amendment of s 14 (Exemption from furnishing returns)	1
	(1) Section 14, heading—	2
	<i>omit, insert—</i>	3
'14	Exemption from requirement to lodge periodic returns'.	4
	(2) Section 14(1)—	5
	<i>omit, insert—</i>	6
	'(1) If the commissioner considers that no tax will be payable by a relevant employer or, if paid, would be refunded, the commissioner may issue a certificate to the employer exempting the employer from the requirement under section 13A to lodge periodic returns.	7 8 9 10 11
	'(1A) An employer to whom a certificate is issued under subsection (1) is not required to lodge periodic returns.	12 13
	<i>Note—</i>	14
	An employer who is not required to lodge periodic returns is subject to a notification requirement under section 41D and is not exempt from the requirement to lodge an annual return or final return.'	15 16 17
	(3) Section 14(1A) to (3)—	18
	<i>renumber</i> as section 14(2) to (5).	19
Clause 23	Insertion of new ss 14A and 14B	20
	After section 14—	21
	<i>insert—</i>	22
'14A	Annual return	23
	'(1) This section applies to an employer who is a relevant employer on 30 June in a financial year.	24 25
	'(2) The employer must, not later than 21 July immediately after the end of the year, lodge a return for taxable wages paid or payable by the employer for the year.	26 27 28
	<i>Note—</i>	29
	Failure to lodge an annual return is an offence under section 121 of the Administration Act.	30 31
	'(3) The return must—	32
	(a) be in the approved form; and	33

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- (b) state— 1
- (i) if the employer is the DGE for a group—the wages 2
that were paid or payable during the designated 3
period for the DGE in the year, as a member of the 4
group, by each employer who was a member of the 5
group for all or part of the designated period; or 6
- (ii) for another employer, the wages that were paid or 7
payable during the year by the employer, other 8
than wages that were included, or required to be 9
included, in a final return for a final period for the 10
employer during the year; and 11
- (c) state the employer’s annual liability or annual refund 12
amount for the year. 13
- ‘(4) Despite subsection (2), an employer is not required to lodge 14
an annual return for a financial year if the employer— 15
- (a) lodged, or was required under section 14B to lodge, a 16
final return during the year; and 17
- (b) did not pay, and was not liable to pay, taxable wages 18
during the financial year after the last day of the final 19
period for which the final return was lodged or required 20
to be lodged. 21
- Note—* 22
- Lodgment of a final return does not, of itself, affect a relevant 23
employer’s obligation to lodge an annual return. 24

‘14B Final return 25

- ‘(1) This section applies if, during a financial year, a change of 26
status happens for a relevant employer. 27
- ‘(2) The employer must, not later than 21 days after the change of 28
status happens, lodge a return for taxable wages paid or 29
payable by the employer for the final period for the change of 30
status. 31
- Note—* 32
- Failure to lodge a final return is an offence under section 121 of the 33
Administration Act. 34
- ‘(3) The return must— 35

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- | | | | |
|--|------|--|-----------------------|
| | (a) | be in the approved form; and | 1 |
| | (b) | state— | 2 |
| | (i) | if the employer is the DGE for a group—the wages that were paid or payable during the period, as a member of the group, by each employer who was a member of the group for all or part of the period; or | 3
4
5
6
7 |
| | (ii) | for another employer, the wages that were paid or payable during the period by the employer; and | 8
9 |
| | (c) | state the employer’s final liability or final refund amount for the period.’. | 10
11 |

Clause 24		Omission of s 16 (Power to obtain information and evidence)	12
			13
		Section 16—	14
		<i>omit.</i>	15

Clause 25		Amendment of s 16I (Designated group employer)	16
	(1)	Section 16I, heading—	17
		<i>omit, insert—</i>	18
	‘16I	Designation of group member as DGE’.	19
	(2)	Section 16I(1), from ‘and nominate’ to ‘under this Act’—	20
		<i>omit.</i>	21
	(3)	Section 16I(1A), ‘and nomination’—	22
		<i>omit.</i>	23
	(4)	Section 16I(3) to (7)—	24
		<i>omit.</i>	25

Clause 26		Omission of ss 16J–16L	26
		Sections 16J to 16L—	27
		<i>omit.</i>	28

Clause 27	Replacement of pt 5 (Collection and recovery of tax)	1
	Part 5—	2
	<i>omit, insert—</i>	3
‘Part 5	Provisions about assessments	4
‘Division 1	Reassessments	5
‘17	When registered employer may make reassessment	6
	‘(1) An employer who is registered as an employer under part 4, division 1 may make a reassessment of the employer’s periodic liability, annual liability or final liability only if—	7 8 9
	(a) the employer is required or permitted under the employer’s notice of registration; and	10 11
	(b) the employer is satisfied the amount assessed is not correct; and	12 13
	(c) the commissioner has not made an assessment of the liability, other than under the Administration Act, section 14(a). ¹³	14 15 16
	‘(2) A registered employer must not make a self assessment of a reassessment made by the commissioner.	17 18
‘18	Reassessment—determination of periodic deduction	19
	‘(1) This section applies if—	20
	(a) the commissioner—	21
	(i) makes a determination under section 9(1) or 9F(1) of the amount of an employer’s deduction for a periodic return period; or	22 23 24
	(ii) revokes a determination mentioned in subparagraph (i); and	25 26
	(b) the making or revocation of the determination—	27

¹³ Administration Act, section 14 (Making self assessment by lodging return)
See, also, section 24 (Reassessment by self assessors) of the Administration Act.

(i)	relates to a periodic return period for which an assessment of the employer's periodic liability has been made; and	1 2 3
(ii)	would change the amount of the employer's periodic liability for the period.	4 5
'(2)	A reassessment of the employer's periodic liability for the periodic return period must be made to give effect to the making or revocation of the determination.	6 7 8
'(3)	If a reassessment required under subsection (2) would change the amount of the employer's annual liability for a financial year, or final liability for a final period, for which an assessment has been made, a reassessment of the employer's annual liability or final liability must be made to take into account the making or revocation of the determination.	9 10 11 12 13 14
'19	Reassessment—annual liability of non-group employer who has lodged a final return	15 16
'(1)	This section applies if—	17
(a)	an employer is not a group member on 30 June in a financial year; and	18 19
(b)	the employer lodged, or was required under section 14B to lodge, a final return for a final period during the year and the employer was not a group member during the final period; and	20 21 22 23
(c)	the original assessment of the employer's annual liability for the year—	24 25
(i)	was not made by the commissioner; and	26
(ii)	was made as required under section 11B(2); and	27
(d)	the employer's annual liability for the year worked out as required under section 11B(2) is greater than it would be if the final return wages and final return liability for a final period mentioned in paragraph (b) were included for working out the liability.	28 29 30 31 32
'(2)	Despite section 11B(2), the commissioner must make a reassessment of the employer's annual liability for the year to	33 34

	include the final return wages and final return liability mentioned in subsection (1)(d) for working out the liability.	1 2
‘(3)	If the commissioner includes final return wages and final return liability under subsection (2) for working out the employer’s annual liability, the employer’s annual deduction for the financial year must be worked out having regard to the days in a final period mentioned in subsection (1)(b).	3 4 5 6 7
‘(4)	In this section—	8
	<i>final return liability</i> means the employer’s periodic liability amount for a final period mentioned in subsection (1)(b).	9 10
	<i>final return wages</i> means taxable wages paid or payable by the employer for a final period mentioned in subsection (1)(b).	11 12
‘20	Reassessment—change of DGE	13
‘(1)	This section applies for an employer who is a group member if—	14 15
	(a) the DGE for the group changes; ¹⁴ and	16
	(b) the change of DGE—	17
	(i) relates to a periodic return period for which an assessment of the employer’s periodic liability has been made; and	18 19 20
	(ii) would change the amount of the employer’s periodic liability for the period.	21 22
‘(2)	A reassessment of the employer’s periodic liability for the periodic return period must be made to give effect to the change of DGE.	23 24 25
‘(3)	If a reassessment required under subsection (2) would change the amount of the employer’s annual liability for a financial year, or final liability for a final period, for which an assessment has been made, a reassessment of the employer’s annual liability or final liability must be made to take into account the change of DGE.	26 27 28 29 30 31

14 See section 16I (Designation of group member as DGE).

'21	Reassessment—making or revocation of order excluding a person from a group	1 2
	‘(1) This section applies if—	3
	(a) the commissioner—	4
	(i) makes an order under section 16C, 16D, 16DA or 16E excluding a person from a group; or	5 6
	(ii) revokes an order mentioned in subparagraph (i); and	7 8
	(b) the making or revocation of the order—	9
	(i) relates to a periodic return period for which an assessment of the person’s periodic liability has been made; and	10 11 12
	(ii) would change the amount of the person’s periodic liability for the period.	13 14
	‘(2) A reassessment of the person’s periodic liability for the periodic return period must be made to give effect to the making or revocation of the order.	15 16 17
	‘(3) If a reassessment required under subsection (2) would change the amount of the person’s annual liability for a financial year, or final liability for a final period, for which an assessment has been made, a reassessment of the person’s annual liability or final liability must be made to take into account the making or revocation of the order.	18 19 20 21 22 23
'Division 2	Provisions about particular assessments made by the commissioner	24 25 26
'22	Provision about assessments made by commissioner—employer who is required to lodge periodic returns	27 28 29
	‘(1) Subsection (2) applies if an employer lodged, or was required under section 13A to lodge, a periodic return during all or part of a financial year (the <i>relevant period</i>).	30 31 32

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- ‘(2) In making an assessment or reassessment of the employer’s annual liability for the year, the commissioner may treat the employer as if the employer had been exempt under section 14 from lodging periodic returns during all or part of the relevant period.
- ‘(3) Subsection (4) applies if an employer lodged, or was required under section 13A to lodge, a periodic return during all or part of a final period (also the *relevant period*).
- ‘(4) In making an assessment or reassessment of the employer’s final liability for the final period, the commissioner may treat the employer as if the employer had been exempt under section 14 from lodging periodic returns during all or part of the relevant period.
- ‘(5) If subsection (2) or (4) applies—
- (a) the employer must be treated for this Act and the Administration Act as if the employer did not have periodic liability, and had been exempt under section 14 from lodging periodic returns, for periodic return periods during all or part of the relevant period; and
 - (b) any assessment of periodic liability for a periodic return period mentioned in paragraph (a) is taken not to have been made; and
 - (c) the commissioner may apply, in the order required under the Administration Act, section 42,¹⁵ the whole or part of an amount paid or payable by the employer for periodic liability for a periodic return period mentioned in paragraph (a) as payment for a prescribed pay-roll tax liability of the employer; and
 - (d) the commissioner is not prevented from making a subsequent reassessment of the employer’s periodic liability, annual liability or final liability under section 23.
- ‘(6) For this section, the circumstances in which an employer was required under section 13A to lodge a periodic return during the relevant period include an assessment or reassessment

15 Administration Act, section 42 (Application of payments to assessment liability)

mentioned in section 23(2) or (4) being made by the
commissioner in relation to the period.

**‘23 Provision about assessments made by
commissioner—employer who is exempt from
lodging periodic returns**

‘(1) Subsection (2) applies if—

(a) an employer was exempt under section 14 from lodging
a periodic return during all or part of a financial year
(the *exemption period*); or

(b) the commissioner authorised the employer, under
section 13B, to lodge periodic returns for periods other
than a month during all or part of a financial year
(also the *exemption period*).

‘(2) In making an assessment or reassessment of the employer’s
periodic liability for a periodic return period during the
exemption period, and the employer’s annual liability for the
year, the commissioner may treat the employer as if the
employer had been required under section 13A to lodge a
periodic return for each month during all or part of the
exemption period.

‘(3) Subsection (4) applies if—

(a) an employer was exempt under section 14 from lodging
a periodic return during all or part of a final period
(also the *exemption period*); or

(b) the commissioner authorised the employer, under
section 13B, to lodge periodic returns for periods other
than a month during all or part of a final period
(also the *exemption period*).

‘(4) In making an assessment or reassessment of the employer’s
periodic liability for a periodic return period during the
exemption period, and the employer’s final liability for the
final period, the commissioner may treat the employer as if
the employer had been required under section 13A to lodge a
periodic return for each month during all or part of the
exemption period.

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- ‘(5) The commissioner may make an assessment or reassessment mentioned in subsection (2) or (4) only if—
- (a) the employer contravenes section 41D¹⁶ during the exemption period; or
 - (b) the employer gave the commissioner false or misleading information in contravention of the Administration Act, section 122 or 123, and the commissioner relied on the information in—
 - (i) granting an exemption under section 14; or
 - (ii) authorising the employer, under section 13B, to lodge periodic returns for periods other than a month; or
 - (c) the commissioner has made an assessment or reassessment mentioned in section 22(2) or (4) in relation to the exemption period.
- ‘(6) If the commissioner makes an assessment or reassessment mentioned in subsection (2) or (4)—
- (a) the employer must be treated for this Act and the Administration Act, other than the Administration Act, section 121,¹⁷ as if the employer had been required under section 13A to lodge, on the return date, a periodic return for each month during all or part of the exemption period; and
 - (b) the commissioner is not prevented from making a subsequent reassessment of the employer’s annual liability or final liability under section 22.
- ‘(7) For this section, the circumstances in which an employer was exempt under section 14 from lodging a periodic return during the exemption period include an assessment or reassessment mentioned in section 22(2) or (4) being made by the commissioner in relation to the period.’

16 Section 41D (Notification requirement—employers exempt from lodging periodic returns)

17 Administration Act, section 121 (Failure to comply with information or lodgment requirement)

Clause 28	Relocation of s 37 (Avoiding taxation)	1
	Section 37—	2
	<i>relocate</i> to part 8, division 3, as inserted by this Act, and	3
	<i>renumber</i> as section 42A.	4
Clause 29	Omission of pts 6 and 7	5
	Parts 6 and 7—	6
	<i>omit</i> .	7
Clause 30	Replacement of s 41	8
	Section 41—	9
	<i>omit, insert</i> —	10
	‘Division 1 Refund provisions	11
‘41	Application of annual refund amount or final refund amount	12
		13
	‘(1) This section applies if an employer is entitled to an annual refund amount or final refund amount on an original assessment of the employer’s annual liability or final liability.	14
		15
		16
	<i>Note</i> —	17
	See the Administration Act, part 4, division 2, for provisions about entitlement to refunds on a reassessment of an employer’s annual liability or final liability.	18
		19
		20
	‘(2) The commissioner may apply the amount wholly or partly as payment for—	21
		22
	(a) a tax law liability of the employer; or	23
	(b) if the employer is a group member—a prescribed pay-roll tax liability of another member of the group; or	24
		25
	(c) a liability mentioned in paragraph (a) or (b) that the commissioner reasonably believes will become payable within 60 days after the entitlement to the refund arises.	26
		27
		28
	‘(3) If the commissioner does not apply any part of the amount as payment for a liability mentioned in subsection (2) within the 60 day period mentioned in subsection (2)(c), the	29
		30
		31

commissioner must refund immediately to the employer the amount not applied.	1 2
‘(4) This section applies despite the Administration Act, section 36. ¹⁸	3 4
‘(5) The Administration Act, section 39, ¹⁹ applies to a refund of an amount to the employer, or an application of an amount as payment for an employer, under this section.	5 6 7
‘(6) For subsection (5), a reference to a taxpayer in the Administration Act, section 39, includes a reference to—	8 9
(a) the employer; and	10
(b) if the employer is a group member—another member of the group.	11 12
‘41A Provision for refunds under Administration Act to group members	13 14
‘(1) This section applies if a group member is entitled to a refund, under the Administration Act, section 37, ²⁰ of an amount paid by the group member under this Act or the Administration Act in relation to pay-roll tax.	15 16 17 18
‘(2) The commissioner may apply all or part of the amount as payment for—	19 20
(a) a prescribed pay-roll tax liability of another member of the group; or	21 22
(b) a liability mentioned in paragraph (a) that the commissioner reasonably believes will become payable within 60 days after the entitlement to the refund arises.	23 24 25
‘(3) Subsection (2) applies in addition to the Administration Act, section 38(2). ²¹	26 27

18 Administration Act, section 36 (Refunds made only under this division)

19 Administration Act, section 39 (General provision about refunds)

20 Administration Act, section 37 (Commissioner to refund tax and other amounts)

21 Administration Act, section 38 (Applying amounts to current and future tax liabilities)

‘(4)	If the commissioner applies any part of the amount held to a liability mentioned in subsection (2) within the 60 day period mentioned in subsection (2)(b)—	1 2 3
(a)	the Administration Act, section 38(3) does not apply; and	4 5
(b)	the commissioner must refund immediately to the employer any part of the amount not applied under subsection (2) or the Administration Act, section 38(2).	6 7 8
‘(5)	This section has effect subject to the Administration Act, section 39.	9 10
‘(6)	For subsection (5)—	11
(a)	the Administration Act, section 39 applies to an amount applied under subsection (2) as a payment for a group member; and	12 13 14
(b)	a reference to a taxpayer in the Administration Act, section 39, includes a reference to a group member.	15 16
‘41B	Entitlement to a refund of pay-roll tax	17
	‘An employer is not entitled to a refund of an amount of pay-roll tax paid, or purportedly paid, by the employer other than under—	18 19 20
(a)	section 11BA, 11BE, 11CC or 11CG; or	21
(b)	the Administration Act, part 4, division 2.	22
‘Division 2	Notification requirements	23
‘41C	Notification requirement—employers required to work out fixed periodic deduction	24 25
‘(1)	An employer who works out the employer’s fixed periodic deduction under part 3, division 3 must give written notice to the commissioner of the amount.	26 27 28
‘(2)	The notice must—	29
(a)	be in the approved form; and	30

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(b)	be given on or before the return date for lodgment of a periodic return by the employer for the periodic return period that includes the relevant calculation day.	1 2 3
‘(3)	In this section—	4
	<i>calculation day</i> —	5
(a)	for an employer who is not a group member—see section 8F; or	6 7
(b)	for the DGE for a group—see section 9C.	8
	<i>fixed periodic deduction</i> —	9
(a)	for an employer who is not a group member—see section 8E; or	10 11
(b)	for the DGE for a group—see section 9B.	12
	<i>Note</i> —	13
	Failure to give the notice is an offence under the Administration Act, section 120.	14 15
‘41D	Notification requirement—employers exempt from lodging periodic returns	16 17
‘(1)	This section applies if—	18
(a)	an employer is exempt under section 14 from lodging periodic returns; and	19 20
(b)	the total taxable wages paid or payable by the employer for a month is greater than \$70 833 in each of 3 consecutive months.	21 22 23
‘(2)	Within 28 days of the last day of the third month mentioned in subsection (1)(b), the employer must give written notice to the commissioner stating that the event mentioned in the subsection has happened.	24 25 26 27
	<i>Note</i> —	28
	Failure to give the notice is an offence under the Administration Act, section 120.	29 30

‘41E Notification requirement—particular group members	1 2
‘(1) This section applies to an employer who is a non-DGE group member—	3 4
(a) at any time during the designated period for the employer who is the DGE for the group on 30 June in a financial year; or	5 6 7
(b) at any time during a final period for the DGE for the group.	8 9
‘(2) The employer must, within 7 days after the last day, notify the DGE of the taxable wages and interstate wages that were paid or payable by the employer, as a member of the group, during—	10 11 12 13
(a) if subsection (1)(a) applies—the designated period for the DGE in the year; or	14 15
(b) if subsection (1)(b) applies—the final period for the DGE. ²²	16 17
Maximum penalty—100 penalty units.	18
‘(3) In this section—	19
<i>last day</i> means—	20
(a) if subsection (1)(a) applies—	21
(i) if the employer is not a member of the group on 30 June in the year—the last day of the final period for the employer ending on the day the employer ceases to pay, or be liable to pay, wages as a member of the group; or	22 23 24 25 26
(ii) otherwise—30 June in the year; or	27
(b) if subsection (1)(b) applies—	28
(i) if the employer is not a member of the group on the last day of the final period for the DGE—the last day of the final period for the employer ending on	29 30 31

²² See, also, section 81 (Application of s 41E notification requirement in relation to a transitional year).

	the day the employer ceases to pay, or be liable to pay, wages as a member of the group; or	1 2
	(ii) otherwise—the last day of the final period for the DGE.	3 4
‘41F	Notification requirement—liquidators and other administrators	5 6
	‘(1) This section applies to a person who—	7
	(a) becomes the liquidator of a company that is—	8
	(i) being wound up; and	9
	(ii) an employer registered, or required to be registered, as an employer under part 4, division 1; or	10 11 12
	(b) is appointed as administrator for the property of a person who is registered, or required to be registered, as an employer under part 4, division 1.	13 14 15
	‘(2) The person must, within 14 days of becoming the liquidator or being appointed as the administrator, give written notice to the commissioner stating the person has become the liquidator or been appointed as the administrator.	16 17 18 19
	Maximum penalty—40 penalty units.	20
	‘(3) The Administration Act, section 48, ²³ does not apply to the person.	21 22
	‘(4) In this section—	23
	<i>administrator</i> does not include a liquidator.	24
‘Division 3	Other provisions	25
‘41G	Commissioner may require payment of penalty	26
	‘(1) This section applies if an employer—	27

23 Administration Act, section 48 (Particular administrators to notify commissioner of appointment)

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- (a) does not lodge a periodic return, annual return or final return in contravention of this Act; or
- (b) does not pay, in contravention of this Act, an amount of the employer's liability for pay-roll tax in relation to a return; or
- (c) gives the commissioner a return containing false or misleading information in contravention of the Administration Act, section 122 or 123.
- '(2) The commissioner may, by written notice given to the employer, require the employer to pay a penalty (the *penalty amount*) of the greater of the following—
- (a) not more than 75% of the amount of the employer's liability for pay-roll tax in relation to the return;
- (b) \$100.
- '(3) The notice must state—
- (a) the date for payment of the penalty amount, being a day that is at least 30 days after the employer receives the notice; and
- (b) the reasons for the decision to require payment of the penalty amount.
- '(4) The commissioner may enter into an arrangement for payment of the penalty amount by instalments.
- '(5) The arrangement may include provision for the payment of interest calculated at the rate for unpaid tax interest for the period starting on the start day and ending on the day the penalty amount is paid in full, both days inclusive.
- '(6) For this section—
- start day* means the day after the failure or contravention mentioned in subsection (1).
- Note—*
- The penalty amount is a debt payable to the commissioner and may be recovered in a court of competent jurisdiction, see the Administration Act, section 45.

‘41H	Period for keeping particular records relating to fringe benefits tax	1 2
‘(1)	This section applies to an employer who elects under a regulation to include in returns estimated value amounts for fringe benefits.	3 4 5
‘(2)	The employer must keep a record of the fringe benefits paid or payable by the employer during the financial year in which the election is made.	6 7 8
‘(3)	The person must keep the record until 5 years has elapsed after the earlier of the following—	9 10
	(a) the employer lodges a final return;	11
	(b) the employer elects under a regulation to include in returns actual value amounts for fringe benefits.	12 13
	Maximum penalty—100 penalty units.	14
‘(4)	The Administration Act, section 118, ²⁴ does not apply to the keeping of the record.’.	15 16
Clause 31	Amendment of s 42 (Agents and trustees)	17
(1)	Section 42, heading—	18
	<i>omit, insert—</i>	19
‘42	Application of Act to trustees’.	20
(2)	Section 42(1)—	21
	<i>omit, insert—</i>	22
‘(1)	If an employer pays, or is liable to pay, wages as trustee of a trust—	23 24
	(a) the employer must lodge returns, and pay pay-roll tax, as required under this Act in the employer’s capacity as trustee; and	25 26 27
	(b) except as otherwise provided under this Act, each return mentioned in paragraph (a) must be separate and distinct from any return lodged by the employer for wages paid or payable—	28 29 30 31

24 Administration Act, section 118 (Period for keeping records)

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- (i) other than as trustee; or 1
- (ii) as trustee of another trust; and 2
- (c) the employer must do all other things required under 3
this Act in relation to wages paid by the employer. 4

Example— 5

An employer, Company X, pays wages in its personal capacity and also 6
as a trustee of Trust Y and Trust Z. The company and trusts are not 7
members of a group and all are registered or required to register as 8
employers under part 4, division 1. The employer must lodge 3 separate 9
returns: for Company X in its personal capacity, as trustee of Trust Y 10
and as trustee of Trust Z.’ 11

- (3) Section 42(2), ‘an agent or’— 12
omit, insert— 13
‘a’. 14

**Clause 32 Replacement of s 43 (Person in receipt or control of 15
money for absentee) 16**

Section 43— 17

omit, insert— 18

‘43 Notice of change of address for service 19

- ‘(1) An employer who is registered as an employer under part 4, 20
division 1 must give the commissioner written notice of a 21
change of the employer’s address for service within 1 month 22
after each change. 23

Note— 24

Failure to give the notice is an offence under the Administration Act, 25
section 120. 26

- ‘(2) In this section— 27

address for service, for an employer, means— 28

- (a) the employer’s address for service shown in the last 29
return lodged by the employer; or 30
- (b) if the employer has given the commissioner a notice 31
under this section, the address stated in the last notice 32
given.’ 33

Clause 33	Replacement of ss 44–50	1
	Sections 44 to 50—	2
	<i>omit, insert—</i>	3
‘44	Cents to be disregarded for calculations	4
	‘(1) This section applies if—	5
	(a) for this Act, it is necessary to do any of the following—	6
	(i) reduce an amount by a fixed sum for each other	7
	fixed sum by which another amount exceeds	8
	another amount or a certain proportion of a third	9
	amount;	10
	(ii) calculate the proportion that 1 amount bears to	11
	another amount;	12
	(iii) calculate an amount using a formula; and	13
	(b) if subsection (2) did not apply, 1 or more of the amounts	14
	mentioned in paragraph (a), or an amount included in a	15
	formula, would be amounts of dollars and cents.	16
	‘(2) The cents must be disregarded.’.	17
Clause 34	Insertion of new s 52	18
	Part 8—	19
	<i>insert—</i>	20
‘52	Numbering and renumbering of Act	21
	‘In the next reprint of this Act produced under the <i>Reprints</i>	22
	<i>Act 1992</i> , the provisions of this Act must be numbered and	23
	renumbered as permitted by the <i>Reprints Act 1992</i> ,	24
	section 43.’.	25
Clause 35	Insertion of new pt 9	26
	After part 8—	27
	<i>insert—</i>	28

‘Part 9	Savings and transitional provisions	1
		2
‘Division 1	Preliminary	3
‘53	Definitions for pt 9	4
	‘In this part—	5
	<i>amended</i> , for a provision of this Act, means the provision as amended or inserted by the amending Act.	6
		7
	<i>amended Act</i> means this Act as amended by the amending Act.	8
		9
	<i>amending Act</i> means the <i>Pay-roll Tax Administration Amendment Act 2004</i> .	10
		11
	<i>commencement</i> means the commencement of section 38 ²⁵ of the amending Act.	12
		13
	<i>post-commencement liability</i> means a liability for pay-roll tax arising on or after the commencement, other than a liability relating to a transitional return period.	14
		15
		16
	<i>Example—</i>	17
	The commencement is on 1 March 2005.	18
	For an employer who is required under previous section 13 to lodge returns for quarterly periods starting on 1 July, 1 October, 1 January and 1 April, the employer’s liability for pay-roll tax for the return period ending on 30 June 2005 would be a post-commencement liability.	19
		20
		21
		22
	An employer’s liability for pay-roll tax for the 2004/2005 financial year would be a post-commencement liability.	23
		24
	<i>pre-commencement act or omission</i> means an act or omission done or omitted to be done for this Act before the commencement.	25
		26
		27
	<i>pre-commencement liability</i> means a liability for pay-roll tax arising before the commencement.	28
		29

25 Section 38 (Amendment of s 6 (Revenue laws)) of the amending Act

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Example—

The commencement is on 1 March 2005.

For an employer who is required under previous section 13 to lodge returns for each month, the employer's liability for pay-roll tax for the previous return period ending on 28 February 2005 would be a pre-commencement liability.

For an employer who is required under previous section 13 to lodge returns for quarterly periods starting on 1 July, 1 October, 1 January and 1 April, the employer's liability for pay-roll tax for the previous return period ending on 31 December 2004 would be a pre-commencement liability.

prescribed period means a prescribed period under previous section 11C or 16L.²⁶

previous, for a provision of this Act, means the provision as in force before the commencement.

previous return period means a return period within the meaning of previous section 3(1) ending before the commencement.

transitional final period means the final period for the first change of status happening for an employer on or after the commencement during a transitional year.

transitional return period means a return period within the meaning of previous section 3(1) that has started but not ended before the commencement.

Example—

The commencement is on 1 March 2005. For an employer who is required under previous section 13 to lodge returns for quarterly periods starting on 1 July, 1 October, 1 January and 1 April, the return period ending on 31 March 2005 would be a transitional return period. However, for an employer required to lodge monthly returns, there would not be a transitional return period.

transitional year means the financial year during which the commencement falls, except if the commencement is on the first day of the year.

²⁶ Previous section 11C (Adjustment of pay-roll tax when employer ceases to be an employer during a financial year) or 16L (Adjustment of payment of pay-roll tax when members of a group cease to pay taxable wages or interstate wages during a financial year)

<i>Example—</i>	1
The commencement is on 1 March 2005. The 2004/2005 financial year would be a transitional year.	2 3
The commencement is on 1 July 2005. There would not be a transitional year.	4 5
‘Division 2	
Application of amended Act and Administration Act	6 7
‘54 Application of amended Act in relation to liabilities etc. arising on or after commencement	8 9
‘(1) The amended Act applies in relation to—	10
(a) a post-commencement liability; and	11
(b) an act or omission done or omitted to be done for this Act on or after the commencement.	12 13
<i>Example for subsection (1)(b)—</i>	14
The commencement is on 1 March 2005. After the commencement, it is discovered that a person was required to apply for registration as an employer from 1 July 2004. After 1 March 2005, the continuing failure to apply for registration is, although it may also relate to a pre-commencement liability, an act or omission done or omitted to be done for this Act after the commencement.	15 16 17 18 19 20 21
‘(2) Subsection (1) has effect subject to division 4. ²⁷	22
‘55 Registration under s 12A of person required to register before commencement	23 24
‘(1) This section applies if a person was required to apply for registration as an employer under previous section 12 but did not do so before the commencement.	25 26 27
‘(2) The commissioner may register the person under section 12A. ²⁸	28 29

27 Division 4 (Provisions about periodic liability after commencement)

28 Section 12A (Registration of employer without application)

‘(3)	If the commissioner registers the person under section 12A, a reference in the previous provisions of this Act to an employer registered under section 12 is taken to include a reference to the person.	1 2 3 4
‘56	Application of amended ss 13–14 for previous return periods	5 6
‘(1)	This section applies if an employer was required under previous section 13 or 14 to furnish a return for a previous return period but did not do so before the commencement.	7 8 9
‘(2)	Amended sections 13 to 14 apply in relation to the employer for the previous return period.	10 11
‘(3)	For subsection (2), the employer is taken to be a relevant employer for the return period.	12 13
‘(4)	Previous sections 13 and 14 do not apply to the employer for the previous return period.	14 15
‘(5)	However, subsection (4) does not affect the employer’s liability for contravening previous section 13 or 14 before the commencement.	16 17 18
‘57	Assessment under amended s 22 in relation to particular pre-commencement liabilities	19 20
‘(1)	The commissioner may make an assessment under section 22(2) ²⁹ in relation to an employer’s liability for pay-roll tax for a financial year ending before the commencement.	21 22 23 24
‘(2)	For subsection (1), a reference in section 22(5)(c) to a prescribed pay-roll tax liability of the employer is taken to be a reference to tax, within the meaning of previous section 3, payable by the employer.	25 26 27 28
‘(3)	Section 22(5)(d) does not apply if the commissioner makes an assessment mentioned in subsection (1).	29 30
‘(4)	This section applies subject to section 59.	31

²⁹ Section 22 (Provision about assessments made by commissioner—employer who is required to lodge periodic returns)

‘(5)	In this section—	1
	<i>assessment</i> means an assessment under previous part 5.	2
‘58	Application of amended s 44 to calculations made under previous provisions	3
		4
‘(1)	Amended section 44 applies for a calculation made under the previous provisions of this Act.	5
		6
‘(2)	Previous section 3(3) does not apply for the calculation.	7
‘59	This Act as a revenue law for the Administration Act	8
‘(1)	This section provides for how the Administration Act applies to this Act, in relation to particular liabilities, acts and omissions, as a revenue law under the Administration Act. ³⁰	9
		10
		11
	<i>Note—</i>	12
	The Administration Act applies to this Act, as a revenue law, except to the extent its application is limited or modified under this section or section 60 or 61.	13
		14
		15
‘(2)	The provisions of the Administration Act mentioned in subsection (3) do not apply in relation to—	16
		17
	(a) a pre-commencement liability; or	18
	(b) a liability for pay-roll tax for a transitional return period.	19
‘(3)	For subsection (2), the provisions of the Administration Act that do not apply are each of the following—	20
		21
	(a) part 3 (Assessments of tax);	22
	(b) part 4 (Payments and refunds of tax and other amounts), other than sections 29, 34, 40(1)(a) and (b) and (2), 41 and 42, division 4, division 5, subdivision 1 and sections 49 to 53;	23
		24
		25
		26
	(c) part 5 (Interest and penalty tax);	27
	(d) part 6 (Objections and appeals against assessments);	28
	(e) sections 124, 125 and 132.	29

³⁰ The Administration Act, section 6 (Revenue laws), declares this Act to be a revenue law.

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- ‘(4) To remove doubt, it is declared that the Administration Act applies in relation to an act or omission done or omitted to be done on or after the commencement, even if the act or omission relates to a liability mentioned in subsection (2). 1
2
3
4
- Example—* 5
- The commencement is on 1 March 2005. During an audit in July 2005 in relation to the 2003/2004 financial year, a taxpayer fails to provide wage details for the financial year as required under the Administration Act, part 7. Failure to provide the information would be an omission after the commencement, even though it relates to a pre-commencement liability. 6
7
8
9
10
11
- ‘(5) However, the Administration Act, sections 124, 125 and 132 do not apply in relation to an act or omission mentioned in subsection (4) if the act or omission relates to a liability mentioned in subsection (2). 12
13
14
15
- ‘(6) For applying the Administration Act, part 4, in relation to a liability, act or omission mentioned in subsection (2) or (4)— 16
17
- (a) a liability mentioned in subsection (2)(a) or (b) is taken to be an assessment liability for the Administration Act, sections 41 and 42; and 18
19
20
- (b) penal tax and additional tax are not primary tax for the Administration Act, section 42; and 21
22
- (c) an assessment of further tax under previous part 5 is taken to be a reassessment for the Administration Act, section 46. 23
24
25
- ‘(7) Subsection (4) applies subject to subsection (8). 26
- ‘(8) However, to the extent this Act applies to an act or omission mentioned in subsection (4), the application of the Administration Act, section 136 is subject to previous section 38. 27
28
29
30
- ‘(9) If, under this section, a provision of the Administration Act relating to a particular matter applies to this Act and this Act contains provision about the same matter, this Act does not apply to the matter. 31
32
33
34

‘60	Application of Administration Act, s 38	1
	‘An amount relating to a post-commencement liability may be applied under the Administration Act, section 38, ³¹ as payment for a pre-commencement liability or a liability for pay-roll tax for a transitional return period.	2 3 4 5
‘61	Second or subsequent offences	6
	‘(1) For applying the Administration Act, section 138 ³² to this Act, the reference in subsection (1)(b) of that section to a further offence is a reference to an offence committed on or after the commencement.	7 8 9
	‘(2) If the Administration Act, section 138(1)(a), applies for an offence against a previous provision of this Act that is repealed by the amending Act, the reference in subsection (1)(b) of that section to a further offence against the provision includes a reference to an offence against a provision of the amended Act or the Administration Act that corresponds to the previous provision.	10 11 12 13 14 15 16
‘Division 3	Application of previous provisions	17
‘62	Application of previous provisions to particular liabilities etc.	18 19
	‘(1) Despite their amendment or repeal by the amending Act, the previous provisions of this Act continue to apply in relation to—	20 21 22
	(a) a pre-commencement liability; and	23
	(b) a liability for pay-roll tax in relation to a transitional return period; and	24 25
	(c) a pre-commencement act or omission.	26

31 Administration Act, section 38 (Applying amounts to current and future tax liabilities)

32 Administration Act, section 138 (Second or subsequent offence)

‘(2)	However, previous section 16L(5) ³³ does not apply.	1
‘(3)	Also, subsection (1) has effect subject to sections 55, 56, 58 and 59(9). ³⁴	2 3
‘Division 4	Provisions about periodic liability after commencement	4 5
‘63	Fixed periodic deduction for periodic return periods after commencement—existing determination	6 7 8
‘(1)	This section applies if—	9
(a)	there is a transitional year; and	10
(b)	a determination by the commissioner of the amount of an employer’s deduction for a return period, made under previous section 9(7) or 16I(4), is in effect immediately before the commencement.	11 12 13 14
‘(2)	The amount determined is, for part 3, division 3, ³⁵ the employer’s fixed periodic deduction for each periodic return period in the transitional year.	15 16 17
‘(3)	However, if the commissioner determines the employer’s fixed periodic deduction under amended section 9 or 9F on or after the commencement during the transitional year, the amount determined under the section is the employer’s fixed periodic deduction.	18 19 20 21 22
‘64	Fixed periodic deduction for periodic return periods after commencement—existing nomination	23 24
‘(1)	This section applies if—	25

33 Previous section 16L (Adjustment of payment of pay-roll tax when members of a group cease to pay taxable wages or interstate wages during a financial year)

34 Sections 55 (Registration under s 12A of person required to register before commencement), 56 (Application of amended ss 13–14 for previous return periods), 58 (Application of amended s 44 to calculations made under previous provisions) and 59 (This Act as a revenue law for the Administration Act)

35 Part 3 (Liability to taxation), division 3 (Periodic liability)

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(a) there is a transitional year; and	1
(b) immediately before the commencement—	2
(i) a nomination made by an employer under previous section 9(5) is in effect; or	3 4
(ii) a nomination made by the members of a group or the commissioner under previous section 16I(1) or (1A) of the amount of the DGE’s deduction is in effect.	5 6 7 8
‘(2) The amount nominated is, for part 3, division 3, ³⁶ the employer’s fixed periodic deduction for each periodic return period in the transitional year until the earlier of the following—	9 10 11 12
(a) there is a calculation day;	13
(b) the commissioner determines the employer’s fixed periodic deduction under amended section 9 or 9F.	14 15
‘(3) Subsection (2) applies subject to section 65.	16
‘65 Application of fixed periodic deduction to particular non-group employers after commencement	17 18
‘(1) This section applies to an employer—	19
(a) who is not a member of a group on the commencement; and	20 21
(b) whose deduction for the last previous return period ending before the commencement was an amount worked out under previous section 9(3).	22 23 24
‘(2) For section 8H, the employer can not be a previous interstate wage payer for a periodic return period unless the employer has paid, or been liable to pay, interstate wages on or after the commencement.	25 26 27 28

³⁶ Part 3 (Liability to taxation), division 3 (Periodic liability)

‘Division 5	Provisions for annual liability for transitional year	1
		2
‘66	Purpose of div 5	3
	‘This division provides for working out an employer’s annual liability for a transitional year.	4
		5
‘67	Basic principles for working out employer’s annual liability	6
		7
	‘(1) This section applies if there was a prescribed period during the year for—	8
		9
	(a) the employer; or	10
	(b) if the employer was a member of a group during the year—the group.	11
		12
	‘(2) For working out the employer’s annual liability for the transitional year—	13
		14
	(a) taxable wages paid or payable by the employer for the prescribed period are not included in the employer’s annual wages for the year; and	15
		16
		17
	(b) pay-roll tax paid or payable by the employer for the prescribed period is not included in the employer’s periodic liability for periodic returns during the year; and	18
		19
		20
		21
	(c) the employer’s annual deduction must be worked out without having regard to the days in the prescribed period.	22
		23
		24
	‘(3) This section applies subject to sections 68, 69, 73 and 74. ³⁷	25

37 Sections 68 (Employer who was not a group member for a prescribed period during the transitional year), 69 (Employer who is a DGE on 30 June in the transitional year), 73 (Commissioner assessment—employer who becomes a DGE in a transitional year before commencement) and 74 (Commissioner assessment—employer who ceases to be a DGE in a transitional year before commencement)

'68	Employer who was not a group member for a prescribed period during the transitional year	1 2
	'(1) This section applies if—	3
	(a) the employer is not a member of a group on 30 June in the transitional year; and	4 5
	(b) there was a prescribed period for the employer during the year; and	6 7
	(c) the employer was not a member of a group for the prescribed period; and	8 9
	(d) the employer's annual liability for the transitional year worked out as required under section 67(2) is greater than it would be if the section did not apply to the employer.	10 11 12 13
	'(2) If the commissioner makes an original assessment of the employer's annual liability for the year, other than under the Administration Act, section 14(a), section 67(2) does not apply to the employer.	14 15 16 17
	'(3) If the original assessment of the employer's annual liability for the year was made by the commissioner under the Administration Act, section 14(a), the commissioner must make a reassessment of the liability on the basis that section 67(2) does not apply to the employer.	18 19 20 21 22
'69	Employer who is a DGE on 30 June in the transitional year	23 24
	'(1) This section applies if—	25
	(a) the employer became the DGE for a group—	26
	(i) during the transitional year; and	27
	(ii) before the commencement; and	28
	(b) the employer is the DGE for the group continuously until 30 June in the year; and	29 30
	(c) immediately before becoming the DGE for the group, the employer was a member of the group.	31 32
	'(2) For working out the employer's annual liability for the transitional year—	33 34

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- (a) taxable wages paid or payable by the employer for the period (the *group member period*) in the year during which the employer was a member of the group must be included in the employer's annual wages for the year; and
- (b) pay-roll tax paid or payable by the employer for the group member period must be included in the employer's periodic liability for periodic return periods during the designated period; and
- (c) the employer's annual deduction must be worked out having regard to each of the following—
- (i) the days in the year on which any employer paid, or was liable to pay, wages as a member of the group, even if the days are not included in the designated period for the DGE for the year; and
- (ii) the taxable wages and interstate wages paid or payable by any employer, as a member of the group, on the days mentioned in subparagraph (i); and
- (d) even if section 11BD(1)(a) does not apply, the employer's liability is the annual adjustment amount if the employer was required, under previous part 3, to furnish a return during the year when the employer was a member of the group.
- '(3) The employer's annual return for the transitional year must state the wages that were paid or payable, as a member of the group, by an employer—
- (a) during the designated period for the DGE in the year; and
- (b) on the days in the year mentioned in subsection (2)(c)(i).
- '(4) Subsection (3) applies despite section 14A(3)(b).

‘Division 6	Provisions for final liability for transitional final period	1
		2
‘70	Purpose of div 6	3
	‘This division provides for working out an employer’s final liability for a transitional final period.	4
		5
‘71	When transitional final period starts	6
‘(1)	A transitional final period starts on the latest of the following days in the transitional year—	7
		8
	(a) 1 July;	9
	(b) the first day on which the person is required to register as an employer under previous part 4;	10
		11
	(c) if there was a prescribed period for the employer during the transitional year—the day after the last day of the latest prescribed period for the employer during the year.	12
		13
		14
		15
‘(2)	This section applies despite section 3D(a). ³⁸	16
	<i>Example—</i>	17
	The commencement is on 1 March 2005. An employer who has been a member of a group from 1 July 2004 becomes the DGE for the group on 1 May 2005. This is the first change of status for the employer on or after the commencement. The final period for the change of status is a transitional final period starting on 1 July 2004.	18
		19
		20
		21
		22
‘72	Employer who is a DGE on the last day of a transitional final period	23
		24
‘(1)	This section applies if—	25
	(a) the employer became the DGE for a group—	26
	(i) during a transitional year; and	27
	(ii) before the commencement; and	28

38 Section 3D (Meaning of *final period*)

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- (b) the employer is the DGE for the group continuously until the last day of the transitional final period; and 1
2
- (c) immediately before becoming the DGE for the group, the employer was a member of the group. 3
4
- ‘(2) For working out the employer’s final liability for the transitional final period— 5
6
- (a) taxable wages paid or payable by the employer for the period (the *group member period*) in the year during which the employer was a member of the group must be included in the employer’s final wages for the final period; and 7
8
9
10
11
- (b) pay-roll tax paid or payable by the employer for the group member period must be included in the employer’s periodic liability amount for the final period; and 12
13
14
15
- (c) the employer’s final deduction must be worked out having regard to each of the following— 16
17
- (i) the days in the year before the final period starts on which any employer paid, or was liable to pay, wages as a member of the group, even if the employer to whom this section applies was not a member of the group on those days; 18
19
20
21
22
- (ii) the taxable wages and interstate wages paid or payable by any employer, as a member of the group, on the days mentioned in subparagraph (i); and 23
24
25
26
- (d) even if section 11CF(1)(a) does not apply, the employer’s liability is the final adjustment amount if the employer was required, under previous part 3, to furnish a return during the year when the employer was a member of the group. 27
28
29
30
31
- ‘(3) The employer’s final return for the transitional final period must state the wages that were paid or payable, as a member of the group, by an employer— 32
33
34
- (a) during the final period; and 35

	(b) on the days in the transitional year mentioned in subsection (2)(c)(i).	1 2
	‘(4) Subsection (3) applies despite section 14B(3)(b).	3
‘Division 7	Miscellaneous provisions	4
‘73	Commissioner assessment—employer who becomes a DGE in a transitional year before commencement	5 6
	‘(1) This section applies in relation to an employer if—	7
	(a) the employer becomes the DGE for a group—	8
	(i) during a transitional year; and	9
	(ii) before the commencement; and	10
	(b) either—	11
	(i) the employer—	12
	(A) lodges, or is required under section 14B to lodge, a final return for a change of status happening in the transitional year after the commencement; and	13 14 15 16
	(B) is the DGE for the group on the last day of the final period; or	17 18
	(ii) if subparagraph (i) does not apply, the employer—	19
	(A) lodges, or is required under section 14A to lodge, an annual return for the transitional year; and	20 21 22
	(B) is the DGE for the group on 30 June in the year.	23 24
	‘(2) The commissioner must make a reassessment of the employer’s final liability or annual liability, as applicable, to reduce the relevant deduction by the total amount of the deductions claimed during the year under previous section 16I by any earlier DGE for the group.	25 26 27 28 29
	‘(3) Also, in making an original assessment of the employer’s final liability or annual liability, as applicable, the commissioner must reduce the relevant deduction by the total amount of the	30 31 32

	deductions claimed during the year under previous section 16I	1
	by any earlier DGE for the group.	2
‘(4)	In this section—	3
	<i>earlier DGE</i> , for the group, means an employer who was the	4
	DGE for the group at any time during the transitional year	5
	before the employer to whom this section applies becomes the	6
	DGE for the group.	7
	<i>relevant deduction</i> means—	8
	(a) for an employer to whom subsection (1)(b)(i)	9
	applies—the employer’s final deduction for the final	10
	period; or	11
	(a) for an employer to whom subsection (1)(b)(ii)	12
	applies—the employer’s annual deduction for the	13
	transitional year.	14
‘74	Commissioner assessment—employer who ceases	15
	to be a DGE in a transitional year before	16
	commencement	17
‘(1)	This section applies in relation to an employer who—	18
	(a) ceases to be the DGE for a group—	19
	(i) during a transitional year; and	20
	(ii) before the commencement; and	21
	(b) either—	22
	(i) the employer lodges, or is required under	23
	section 14B to lodge, a final return for a change of	24
	status happening in the transitional year after the	25
	commencement; or	26
	(ii) if subparagraph (i) does not apply—lodges, or is	27
	required under section 14A to lodge, an annual	28
	return for the transitional year.	29
‘(2)	The commissioner must make a reassessment of the	30
	employer’s final liability or annual liability, as applicable, to	31
	reduce the relevant wages by the total amount of the	32
	deductions claimed by the employer under previous	33
	section 16I during the year.	34

‘(3)	Also, in making an original assessment of the employer’s final liability or annual liability, as applicable, the commissioner must reduce the relevant wages by the total amount of the deductions claimed by the employer under previous section 16I during the year.	1 2 3 4 5
‘(4)	In this section— <i>relevant wages</i> means—	6 7
(a)	for an employer to whom subsection (1)(b)(i) applies—the employer’s final wages for the final period; or	8 9 10
(b)	for an employer to whom subsection (1)(b)(ii) applies—the employer’s annual wages for the transitional year.	11 12 13
‘75	Delegations under previous s 4A	14
	‘A delegation under previous section 4A in force immediately before the commencement continues in force.	15 16
‘76	Employers registered under previous s 12 immediately before commencement	17 18
	‘An employer who is registered as an employer under previous section 12 immediately before the commencement is, on and from the commencement, taken to be registered under part 4, division 1.	19 20 21 22
‘77	Notices given by commissioner under previous s 13	23
‘(1)	A notice given by the commissioner under previous section 13(2)(a) and in force immediately before the commencement is, on and from the commencement, taken to be a notice given under section 13A(2).	24 25 26 27
‘(2)	A notice given by the commissioner under previous section 13(2)(b) and in force immediately before the commencement is, on and from the commencement, taken to be a notice given under section 13B(2).	28 29 30 31

‘78	Continuing effect of exemptions given by commissioner under previous s 14	1 2
	‘(1) This section applies if—	3
	(a) the commissioner issued a certificate (an <i>existing exemption</i>), under previous section 14, exempting an employer from lodging monthly returns; and	4 5 6
	(b) the existing exemption was in force immediately before the commencement.	7 8
	‘(2) The existing exemption is, on the commencement, taken to be a certificate exempting the employer from the requirement under section 13A to lodge periodic returns.	9 10 11
	‘(3) To remove doubt, it is declared that the employer is required to lodge annual returns under section 14A even if the existing exemption states the employer is not required to lodge returns for each financial year.	12 13 14 15
‘79	Continuing use of particular forms	16
	‘A form approved before the commencement relating to a provision of this Act repealed by the amending Act may continue to be used after the commencement to facilitate the operation of this part.	17 18 19 20
‘80	Application of ss 41 and 41A	21
	‘A refund to which section 41 or 41A applies may be applied under the section as payment for a liability mentioned in section 41(2) or 41A(2), as applicable, even if the liability—	22 23 24
	(a) arose before the commencement; or	25
	(b) is for a transitional return period.	26
‘81	Application of s 41E notification requirement in relation to a transitional year	27 28
	‘(1) This section applies to an employer who is a non-DGE group member—	29 30

-
- (a) at any time during a transitional year, if the employer who is the DGE for the group on 30 June in the year became the DGE before the commencement; or
- (b) if there is a transitional final period for the DGE for the group—at any time in the transitional year on or before the last day of the final period.
- ‘(2) If subsection (1)(a) applies, the wages the employer must notify to the DGE under section 41E(2)³⁹ are the taxable wages and interstate wages paid or payable by the employer, as a member of the group, during the transitional year.
- ‘(3) If subsection (1)(b) applies, the wages the employer must notify to the DGE under section 41E(2) are the taxable wages and interstate wages paid or payable by the employer, as a member of the group, at any time in the transitional year on or before the last day of the DGE’s transitional final period.
- ‘(4) Subsections (2) and (3) apply despite section 41E(2)(a) and (b).
- ‘82 Application of s 41F to particular liquidators**
- ‘(1) This section applies to a person who—
- (a) becomes a liquidator within 14 days before the commencement; and
- (b) does not give notice of the matter under previous section 25 before the commencement.
- ‘(2) Section 41F⁴⁰ applies to the liquidator as if the time within which the person is required to give notice under section 41F(2) were 14 days after the commencement.
- ‘83 Application of s 43 to particular employers**
- ‘(1) This section applies to an employer—
- (a) whose address for service changes within 1 month before the commencement; and

39 Section 41E (Notification requirement—particular group members)

40 Section 41F (Notification requirement—liquidators and other administrators)

(b) who does not give notice of the change under the <i>Pay-roll Tax Regulation 1999</i> , section 26, before the commencement.	1 2 3
‘(2) Section 43 ⁴¹ applies to the employer as if the time within which the person is required to give notice under section 43 were 1 month after the commencement.	4 5 6
‘84 References in amended Act	7
‘For the application of this part, if the context permits, a reference in the amended Act—	8 9
(a) to periodic liability includes a reference to liability for pay-roll tax under previous part 3; and	10 11
(b) to a periodic return includes a reference to a return under previous section 13; and	12 13
(c) to a periodic return period includes a reference to a previous return period or a transitional return period; and	14 15 16
(d) to a return date includes a reference to the date by which a return is required to be furnished under previous section 13; and	17 18 19
(e) to an employer required under section 13A to lodge a periodic return includes a reference to an employer required under previous section 13 to furnish a return; and	20 21 22 23
(f) to an employer authorised under section 13B to lodge periodic returns for periods other than a month includes a reference to an employer authorised under previous section 13(2)(b) to furnish returns for periods other than a month; and	24 25 26 27 28
(g) to unpaid tax interest includes a reference to penal tax under previous section 22; and	29 30
(h) to penalty tax includes a reference to additional tax under previous section 18.	31 32

41 Section 43 (Notice of change of address for service)

‘85	Transitional regulation-making power	1
	‘(1) A regulation (a <i>transitional regulation</i>) may make provision about a matter for which—	2 3
	(a) it is necessary to make provision to allow or facilitate the doing of anything to achieve the transition from the operation of the previous provisions of this Act to the operation of the amended Act and the Administration Act; and	4 5 6 7 8
	(b) this Act does not make provision or sufficient provision.	9
	‘(2) A transitional regulation may have retrospective operation to a day not earlier than the commencement.	10 11
	‘(3) A transitional regulation must declare it is a transitional regulation.	12 13
	‘(4) This section and any transitional regulation expire 5 years after the commencement.’.	14 15
Clause 36	Insertion of new schedule	16
	After part 9, as inserted by this Act—	17
	<i>insert—</i>	18
‘Schedule	Dictionary	19
	section 3	20
	<i>actual periodic deduction</i> , for part 3, division 3, subdivision 1, see section 8E.	21 22
	<i>Administration Act</i> means the <i>Taxation Administration Act 2001</i> .	23 24
	<i>administrator</i> see the Administration Act, schedule 2.	25
	<i>amended</i> , for part 9, see section 53.	26
	<i>amended Act</i> , for part 9, see section 53.	27
	<i>amending Act</i> , for part 9, see section 53.	28

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<i>annual adjustment amount</i> —	1
(a) for part 3, division 4, subdivision 1, see section 11A(1); and	2 3
(b) for part 3, division 4, subdivision 2, see section 11BC.	4
<i>annual deduction</i> —	5
(a) for part 3, division 4, subdivision 1, see section 11A(1); and	6 7
(b) for part 3, division 4, subdivision 2, see section 11BC.	8
<i>annual liability</i> —	9
(a) for an employer other than the DGE for a group—see section 11B(1); and	10 11
(b) for the DGE for a group—see section 11BD(1).	12
<i>annual pay-roll tax amount</i> —	13
(a) for part 3, division 4, subdivision 1, see sections 11A(1) and 11CL(4); and	14 15
(b) for part 3, division 4, subdivision 2, see section 11BC.	16
<i>annual refund amount</i> —	17
(a) for an employer other than the DGE for a group—see section 11BA(2); or	18 19
(b) for the DGE for a group—see section 11BE(2).	20
<i>annual return</i> means a return mentioned in section 14A.	21
<i>annual wages</i> —	22
(a) for part 3, division 4, subdivision 1, see section 11A(1); and	23 24
(b) for part 3, division 4, subdivision 2, see section 11BC.	25
<i>assessed interest</i> , see the Administration Act, section 54(3). ⁴²	26
<i>assessment</i> see the Administration Act, schedule 2.	27
<i>calculation day</i> —	28
(a) for part 3, division 3, subdivision 1, see section 8F; and	29

42 Administration Act, section 54 (Unpaid tax interest)

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- (b) for part 3, division 3, subdivision 2, see section 9C. 1
- change of status* see section 3C(1). 2
- commencement*, for part 9, see section 53. 3
- commissioner* means the Commissioner of State Revenue 4
appointed under the Administration Act. 5
- criteria for registration*, for part 4, division 1, see section 11F. 6
- designated period*, for an employer who is the DGE for a 7
group on 30 June in a financial year— 8
- (a) means the part of the year for which the employer was 9
the DGE for the group; but 10
- (b) does not include a part of the year for which the DGE 11
lodged, or was required under section 14B to lodge, a 12
final return. 13
- DGE* means designated group employer. 14
- entitled group member*, for part 3, division 6, see 15
section 11CH. 16
- excess deduction*, for part 3, division 6, see section 11CI(2). 17
- false or misleading* includes false or misleading because of 18
the omission of a statement. 19
- final adjustment amount*— 20
- (a) for part 3, division 5, subdivision 1, see section 11CA; 21
and 22
- (b) for part 3, division 5, subdivision 2, see section 11CE. 23
- final deduction*— 24
- (a) for part 3, division 5, subdivision 1, see section 11CA; 25
and 26
- (b) for part 3, division 5, subdivision 2, see section 11CE. 27
- final liability*— 28
- (a) for an employer other than the DGE for a group—see 29
section 11CB(1); and 30
- (b) for the DGE for a group—see section 11CF(1). 31

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<i>final pay-roll tax amount</i> —	1
(a) for part 3, division 5, subdivision 1, see sections 11CA and 11CM(4); and	2 3
(b) for part 3, division 5, subdivision 2, see section 11CE.	4
<i>final period</i> see section 3D.	5
<i>final refund amount</i> —	6
(a) for an employer other than the DGE for a group—see section 11CC(2); or	7 8
(b) for the DGE for a group—see section 11CG(2).	9
<i>final return</i> means a return mentioned in section 14B.	10
<i>final wages</i> —	11
(a) for part 3, division 5, subdivision 1, see section 11CA; and	12 13
(b) for part 3, division 5, subdivision 2, see section 11CE.	14
<i>fixed periodic deduction</i> —	15
(a) for part 3, division 3, subdivision 1, see section 8E; and	16
(b) for part 3, division 3, subdivision 2, see section 9B.	17
<i>group member</i> means a person who is a member of a group.	18
<i>non-DGE group member</i> means a group member, other than the DGE for the group.	19 20
<i>order of entitled group members</i> , for part 3, division 6, see section 11CH.	21 22
<i>original assessment</i> see the Administration Act, schedule 2.	23
<i>partial amount</i> , for a periodic return period, means the amount worked out using the following formula—	24 25
$PA = PL \times \frac{X}{Y}$	26 27
where—	28
<i>PA</i> means the partial amount in dollars.	29
<i>PL</i> means the employer's periodic liability for the period.	30

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<i>X</i> means the number of days in the period that are in the final period.	1 2
<i>Y</i> means the total number of days in the period.	3
penalty tax see the Administration Act, section 58(1). ⁴³	4
periodic liability —	5
(a) for an employer other than the DGE for a group, see section 8H(1); or	6 7
(b) for the DGE for a group, see section 9E.	8
periodic liability amount , for an employer for a final period, means the sum of—	9 10
(a) the employer's periodic liability for a periodic return period wholly within the final period, even if the return date for lodging the periodic return is after the return date for lodging the final return; and	11 12 13 14
(b) for a day in the final period not included in a periodic return period mentioned in paragraph (a)—the partial amount for the periodic return period that includes the day, even if the return date for lodging the periodic return is after the return date for lodging the final return.	15 16 17 18 19
periodic return means a return mentioned in section 13A.	20
periodic return period , for lodgment of periodic returns by an employer, means the period under section 13B for which the employer is required to lodge periodic returns.	21 22 23
post-commencement liability , for part 9, see section 53.	24
pre-commencement act or omission , for part 9, see section 53.	25 26
pre-commencement liability , for part 9, see section 53.	27
prescribed pay-roll tax liability means a liability for any of the following—	28 29
(a) pay-roll tax;	30
(b) unpaid tax interest in relation to an assessment of liability for pay-roll tax;	31 32

43 Administration Act, section 58 (Liability for penalty tax)

Pay-roll Tax Administration Amendment Bill 2004

(c) penalty tax in relation to an assessment of liability for pay-roll tax;	1 2
(d) any other amount payable under this Act or the Administration Act, or a liability to pay court ordered costs, in relation to pay-roll tax.	3 4 5
<i>prescribed period</i> , for part 9, see section 53.	6
<i>previous</i> , for part 9, see section 53.	7
<i>previous return period</i> , for part 9, see section 53.	8
<i>reasonably believes</i> see the Administration Act, schedule 2.	9
<i>reassessment</i> see the Administration Act, schedule 2.	10
<i>relevant employer</i> , for part 4, division 2, see section 13.	11
<i>relevant financial year</i> , for part 3, division 6, see section 11CH.	12 13
<i>relevant group employer</i> —	14
(a) for part 3, division 4, subdivision 2, see section 11BC; and	15 16
(b) for part 3, division 5, subdivision 2, see section 11CE.	17
<i>return</i> means a form approved for lodgment by an employer.	18
<i>return date</i> , for lodgment of a periodic return, annual return or final return by an employer, means the date by which the employer is required under part 4, division 2 to lodge the return and pay tax.	19 20 21 22
<i>self assessment</i> see the Administration Act, schedule 2.	23
<i>significant wage change</i> —	24
(a) for part 3, division 3, subdivision 1, see section 8G; and	25
(b) for part 3, division 3, subdivision 2, see section 9D.	26
<i>State</i> includes a Territory.	27
<i>tax</i> see the Administration Act, schedule 2.	28
<i>tax law liability</i> see the Administration Act, schedule 2.	29
<i>transitional final period</i> , for part 9, see section 53.	30
<i>transitional return period</i> , for part 9, see section 53.	31

<i>transitional year</i> , for part 9, see section 53.	1
<i>unpaid tax interest</i> see the Administration Act, section 54(1).	2
<i>wages</i> , for part 3, division 5, subdivision 1, see section 11CA.’.	3 4

Part 3	Amendment of Taxation Administration Act 2001	5 6
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Clause 37	Act amended in pt 3	7
	This part amends the <i>Taxation Administration Act 2001</i> .	8

Clause 38	Amendment of s 6 (Revenue laws)	9
	Section 6—	10
	<i>insert—</i>	11
	‘(4) The <i>Pay-roll Tax Act 1971</i> is a revenue law.	12
	‘(5) Subsection (4) is subject to the <i>Pay-roll Tax Act 1971</i> , part 9, division 2. ⁴⁴ ’.	13 14

Clause 39	Amendment of pt 13, div 2, hdg (Savings and transitional provisions)	15 16
	Part 13, division 2, heading, after ‘provisions’—	17
	<i>insert—</i>	18
	‘for repealed Stamp Act’.	19

Clause 40	Insertion of new pt 13, div 3	20
	Part 13—	21

44 The *Pay-roll Tax Act 1971*, part 9 (Savings and transitional provisions), division 2 (Application of amended Act and Administration Act) contains provisions that modify the operation of this Act.

insert—

		1
'Division 3	Transitional provision for Pay-roll Tax Act 1971	2
		3
'164	Transitional regulation-making power	4
'(1)	A regulation (a <i>transitional regulation</i>) may make provision about a matter for which—	5
		6
	(a) it is necessary to make provision to allow or facilitate the doing of anything to achieve the transition from the operation of the previous pay-roll tax Act to the operation of this Act and the amended pay-roll tax Act; and	7
		8
		9
		10
		11
	(b) this Act does not make provision or sufficient provision.	12
'(2)	A transitional regulation may have retrospective operation to a day not earlier than the commencement.	13
		14
'(3)	A transitional regulation must declare it is a transitional regulation.	15
		16
'(4)	This section and any transitional regulation expire 5 years after the commencement of this section.	17
		18
'(5)	In this section—	19
	<i>amended pay-roll tax Act</i> means the <i>Pay-roll Tax Act 1971</i> as amended by the <i>Pay-roll Tax Administration Amendment Act 2004</i> .	20
		21
		22
	<i>previous pay-roll tax Act</i> means the <i>Pay-roll Tax Act 1971</i> as in force immediately before the commencement of the <i>Pay-roll Tax Administration Amendment Act 2004</i> .	23
		24
		25
Part 4	Minor and consequential amendments	26
		27
Clause 41	Minor and consequential amendments of Acts	28
	The schedule amends the Acts it mentions.	29

Schedule	Minor and consequential amendments	1 2
	section 41	3
Pay-roll Tax Act 1971		4
1	Section 3B(1), ‘section 3(1)’—	5
	<i>omit, insert—</i>	6
	‘the schedule’.	7
2	Section 3B(2) and (4), ‘subsection (1)(h)’—	8
	<i>omit, insert—</i>	9
	‘paragraph (h)’.	10
3	Part 3, before section 6—	11
	<i>insert—</i>	12
‘Division 1	Imposition of liability’.	13
4	Section 6(1), ‘section 10’—	14
	<i>omit, insert—</i>	15
	‘section 8B’.	16
5	After section 8A—	17
	<i>insert—</i>	18
‘Division 2	Exemptions’.	19
6	Section 8C(2), as relocated by this Act—	20
	<i>omit, insert—</i>	21
	‘(2) Divisions 3 to 5 apply to CWA as if—	22

Schedule (continued)

	(a)	a reference in section 8H to the <i>periodic deduction</i> were	1
		a reference to the taxable wages paid or payable by	2
		CWA during the periodic return period; and	3
	(b)	a reference in section 11A to the <i>annual deduction</i> were	4
		a reference to the taxable wages paid or payable by	5
		CWA during the financial year; and	6
	(c)	a reference in section 11CA to the <i>final deduction</i> were	7
		a reference to the taxable wages paid or payable by	8
		CWA during the final period.’.	9
7		After section 11CM, as inserted by this Act—	10
		<i>insert—</i>	11
		‘Division 7 Avoidance arrangements’.	12
8		Section 11E(2)(a), ‘42(1)(a), (b) and (f)’—	13
		<i>omit, insert—</i>	14
		‘42(1)’.	15
9		Section 11E(6)—	16
		<i>insert—</i>	17
		<i>‘return period</i> means—	18
	(a)	for an employment agent who is required to lodge	19
		periodic returns—a periodic return period; or	20
	(b)	for an employment agent who is exempt under	21
		section 14 from lodging periodic returns—a financial	22
		year.’.	23
10		Part 4, before section 12—	24
		<i>insert—</i>	25
		‘Division 1 Registration’.	26

Schedule (continued)

11	Before section 13—	1
	<i>insert—</i>	2
	‘Division 2 Returns’.	3
12	Section 15, ‘furnish to the commissioner’—	4
	<i>omit, insert—</i>	5
	‘lodge’.	6
13	Part 4A, before section 16A—	7
	<i>insert—</i>	8
	‘Division 1 Preliminary’.	9
14	Before section 16B—	10
	<i>insert—</i>	11
	‘Division 2 Grouping of persons’.	12
15	Before section 16I—	13
	<i>insert—</i>	14
	‘Division 3 Designated group employer’.	15
16	Section 16I, ‘designated group employer’—	16
	<i>omit, insert—</i>	17
	‘DGE’.	18
17	Section 16I, ‘return period’—	19
	<i>omit, insert—</i>	20
	‘periodic return period’.	21

Schedule (continued)

18	Section 16I(2), ‘subsection (2A)’—	1
	<i>omit, insert—</i>	2
	‘subsection (4)’.	3
19	Section 16I(2A), ‘subsection (2)’—	4
	<i>omit, insert—</i>	5
	‘subsection (3)’.	6
20	Section 16I(2A), ‘designated group member’—	7
	<i>omit, insert—</i>	8
	‘DGE’.	9
21	Section 16I(2B), ‘subsection (1A)’—	10
	<i>omit, insert—</i>	11
	‘subsection (2)’.	12
22	Section 16I(1A) to (2B)—	13
	<i>renumber</i> as section 16I(2) to (5).	14
23	Section 51(2)(c)(iii), ‘section 13(2)’—	15
	<i>omit, insert—</i>	16
	‘section 13A(2) or 13B(2)’.	17
24	Section 51(2)(d), (h) and (i)—	18
	<i>omit.</i>	19
25	Section 51(2)(b) to (g)—	20
	<i>renumber</i> as section 51(2)(a) to (e).	21

Schedule (continued)

Workers' Compensation and Rehabilitation Act 2003	1
1 Section 573(1)—	2
<i>omit, insert—</i>	3
‘(1) The Commissioner of State Revenue appointed under the <i>Taxation Administration Act 2001</i> may disclose to the Authority or WorkCover any information—	4 5 6
(a) the commissioner has about anything under the <i>Pay-roll Tax Act 1971</i> ; and	7 8
(b) that relates to any matter under this Act or touching the administration of this Act.	9 10
‘(1A) The chief executive of the department within which the <i>Workplace Health and Safety Act 1995</i> is administered may disclose to the Authority or WorkCover any information the chief executive has relating to any matter under this Act or touching the administration of this Act.’.	11 12 13 14 15
2 Section 573(2), ‘commissioner of pay-roll tax’—	16
<i>omit, insert—</i>	17
‘Commissioner of State Revenue’.	18