TR301
Pay-roll Tax Relief (COVID-19 Response) Act 2020

Pay-roll Tax Relief (COVID-19 Response)
Amendment Regulations 2020

SL 2020/245

Made by the Governor in Executive Council.

1. Citation

These regulations are the Pay-roll Tax Relief (COVID-19 Response) Amendment Regulations 2020.

2. Commencement

These regulations come into operation as follows —
(a) regulations 1 and 2 — on the day on which these regulations are published in the Gazette;
(b) the rest of the regulations — on the day after that day.

3. Regulations amended

These regulations amend the Pay-roll Tax Relief (COVID-19 Response) Regulations 2020.

4. Regulation 3 replaced

Delete regulation 3 and insert:

3. Terms used

In these regulations —

**apprenticeship commencements subsidised exempt wages** —
(a) means wages paid or payable by an employer that are subsidised by an apprenticeship commencements wage subsidy; but
(b) does not include any part of wages paid or payable by an employer that are not subsidised by an apprenticeship commencements wage subsidy;

**apprenticeship commencements wage subsidy** means a payment that —
(a) is payable by the Commonwealth for the purpose of encouraging employers to engage new apprentices or trainees; and
(b) is known as the Boosting Apprenticeship Commencements wage subsidy;

**jobkeeper (extended) subsidised exempt wages —**

(a) means wages paid or payable by an employer, for the period commencing on 28 September 2020 and ending on 28 March 2021, that are subsidised by the jobkeeper payment; but

(b) does not include any part of wages paid or payable by an employer that are not subsidised by the jobkeeper payment.

5. **Regulations 6 and 7 inserted**

At the end of the regulations insert:

6. **Emergency period: apprenticeship commencements subsidised exempt wages**

For the purposes of paragraph (c) of the definition of *emergency period* in section 4(2) of the Act, the period commencing on 5 October 2020 and ending on 30 September 2021 is prescribed in relation to apprenticeship commencements subsidised exempt wages.

7. **Exempt wages: apprenticeship commencements subsidised exempt wages**

For the purposes of section 6(c) of the Act, apprenticeship commencements subsidised exempt wages are prescribed as exempt.

V. MOLAN, Clerk of the Executive Council.