

State Revenue Office FACT SHEET

Changes to concessions and rebates announced in the 2011-12 Budget

Closure of the TTAIS Payroll Tax Rebate

Previously, the Tasmanian Trainee and Apprentice Incentive Scheme provided a payroll tax rebate for trainees and apprentices.

This scheme ends on 30 June 2011.

Retrospective claims may still be made for tax paid up to 30 June 2011.

When does the TTAIS rebate finish?

- ▶ The rebate closes on 30 June 2011.

Can I make a retrospective claim?

- ▶ Yes. Retrospective claims are available for employers who had a payroll tax liability for apprentices and trainees *between the 2008 and 2010 financial years*.

Which trainees and apprentices were considered eligible employees for the rebate claim?

Retrospective claims can be made for wages paid to trainees and apprentices who:

- were under a training agreement, at or above Australian Qualifications Framework level 2; *and*
- were under a contract of training for a period of 12 months or longer; *and*
- met one of the following:
 - for whom State Government funding was being provided by Skills Tasmania to a registered training organisation;
or
 - who, from 1 January 2007, were enrolled at the Australian Technical College, Northern Tasmania.

How do I make a retrospective claim for the rebate?

- ▶ You will need to complete an Application Form, available on the SRO website.

Is there any other payroll tax relief available?

- ▶ A second Employment Incentive Scheme (Payroll Tax Rebate) has been announced in the 2011-12 Budget.
- ▶ [Please read the Incentive Scheme guideline.](#)

For more information

- [Please read the guideline](#)
- www.sro.tas.gov.au
- taxhelp@treasury.tas.gov.au
- ph: (03) 6233 8070
- The Commissioner of State Revenue, GPO Box 1374, Hobart. Tas. 7001.

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