

## Application to Register for a rebate of Payroll Tax for wages paid to eligible Apprentices, Trainees and Youth Employees.

**Important** ... all claims must be:

- made in a form approved by the Commissioner; and
- include any additional information requested by the Commissioner; and
- made within 9 month period immediately after the financial year or, where applicable, within 2 months of the completion of an investigation.

For the purposes of claiming the Payroll Tax Rebate the definitions are as follows:

- **apprentice** has the same meaning as in the *Training and Workforce Development Act 2013*.
- **claimant** means an employer who has made a claim.
- **claim period** means any of the following periods in respect of which a claim has been made:
  - (a) a calendar month; or
  - (b) a financial year; or
  - (c) such other period as determined by the Commissioner.
- **eligible employee** as defined in section 5 of the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017*.
- **eligible period** means the period commencing 1 July 2017 and ending on 30 June 2019 inclusive.
- **employer** means a person registered as an employer under section 86 of the *Payroll Tax Act 2008*.
- **investigation** means an investigation under *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017* (the Act) or the *Taxation Administration Act 1997* in relation to payroll tax.
- **rebate** means an amount paid, or payable, by the Commissioner under the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017*.
- **taxable wages** is defined in section 10 of the *Payroll Tax Act 2008*.
- **trainee** has the same meaning as in the *Training and Workforce Development Act 2013*.
- **youth employee** means a person who has attained the age of 15 years, but has not attained the age of 25 years, who is employed or engaged other than as a trainee or apprentice.

### How to make a claim

Complete the attached registration and return it together with the required supporting documentation to the State Revenue Office. Once your registration has been received an electronic claim form (in excel) will be issued to you.

#### Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and used for the purposes of administering the *Taxation Administration Act 1997*. You are required to provide this information under the relevant provisions of that Act.

Your personal information may only be disclosed in accordance with the provisions of the Taxation Act, and will be managed in accordance with the *Personal Information Protection Act 2004*. You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.

## Registration for a rebate of Payroll Tax for wages paid to eligible Apprentices, Trainees and Youth Employees.

Please include the following supporting document with your registration:

A report from your payroll tax system listing all current employees (as at 25 May 2017).

Employer \_\_\_\_\_

ABN \_\_\_\_\_

Postal Address \_\_\_\_\_

State \_\_\_\_\_ Postcode \_\_\_\_\_

Contact Name \_\_\_\_\_

Contact Number \_\_\_\_\_

Email Address \_\_\_\_\_

Payment will be made via Electronic Funds Transfer (EFT); please complete the details below:

Bank Account Number \_\_\_\_\_

Account Name \_\_\_\_\_

BSB \_\_\_\_\_

Name of Institution \_\_\_\_\_

### Declaration

By signing below, you are declaring that:

- the information provided in this form is true and accurate; and
- you have read and understood the eligibility criteria set out in the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017* and will only submit claims for trainees and apprentices who are eligible for the rebate; and
- that there may be court-imposed penalties for giving false or misleading information; and
- you understand you can only claim a youth employee that:
  - was **not** employed by this employer or any group member as at 25 May 2017; and
  - is **not** being employed on a casual basis.

Signature:

Full Name:

Position:

Date:

This declaration must be signed by an Authorised Officer i.e. a company director or chief financial officer.