

## About the exemption and this form

This form is used to apply for an exemption from the payment of payroll tax for up to three financial years for interstate businesses that relocate or expand their operations to regional Tasmania.

## Eligibility criteria

To qualify for this exemption all of the following eligibility criteria must be met:

- must not be the result of a takeover or merger or similar acquisition of a business currently operating in regional Tasmania; and
- the relocation or expansion must occur between 1 July 2018 and 30 June 2021; and
- the relocation or expansion must be to regional Tasmania - this means an area of Tasmania not including the local government municipalities of Clarence, Glenorchy, Hobart or Kingborough; and
- the business must be physically operated from real property; and
- prior to the relocation or expansion, the business must:
  - have been operated in a location other than Tasmania; and
  - not have paid taxable wages in Tasmania (either themselves or as a member of a group) in the 5 year period preceding the relocation; and
- for wages to be exempt they must be paid to an employee who physically undertakes at least 80 per cent of their work for the business in regional Tasmania.

## Information needed to complete this form

1. The business ANZSIC code.
2. The number of employees to which the exemption applies.

## Is there anything else I need to do?

If your application is successful, you will be required to complete a Declaration of Exempt Wages form for the period of the exemption. The declaration form will be sent to you at the end of each financial year.

Where a declaration form is not completed and returned, the employer will not qualify for the exemption for the relevant financial year.



**3. Is the business the result of a takeover, merger or similar of an existing Tasmanian business?**

Yes (the business is not eligible for the exemption)

No

**4. Declaration and Authority**

Please read the following declaration before lodging your application. The State Revenue Office conducts regular compliance investigations. There may be court-imposed penalties for providing false or misleading information.

By signing below, I declare that all the information I have provided in this application is true and correct and that the business meets the eligibility criteria as set out on page 1 of this form.

Signature	<input type="text"/>
Full name	<input type="text"/>
Position	<input type="text"/>
Date	<input type="text" value=" / /"/>
	Day / Month / Year

**Use one of the following to lodge your application with the State Revenue Office**

**Email**        [taxhelp@treasury.tas.gov.au](mailto:taxhelp@treasury.tas.gov.au)

**Mail**            The Commissioner of State Revenue  
GPO Box 1374  
HOBART TAS 7001

**In person**    Ground Floor  
Salamanca Building Parliament Square  
4 Salamanca Place HOBART TAS 7000  
(weekdays, 9:00 am to 5:00 pm)

**Personal Information Protection Statement**

Personal information is collected by the Commissioner of State Revenue and used for the purpose 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 provision 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.