

# Payroll Tax

## Coronavirus (COVID-19) response Payroll Tax Relief measures

Subject to the passage of legislation, the Commissioner of State Revenue will administer the following payroll tax relief measures for:

### A

Employers in the Hospitality, Tourism, and Seafood industries

The above employers will not be required to lodge payroll tax returns for March, April and May 2020.

The Annual Adjustment Return (AAR) for 2019-20 is still required to be lodged by 21 July 2020. For that AAR, the State Government's recently-announced waiver of payroll tax for relevant wages for the months of March, April, May and June will apply.

### B

Employers (individual/groups) with Australian Group Wages of up to \$5.0 million annually

Approved applicants (who demonstrate that their business is affected by Coronavirus) will not be required to lodge payroll tax returns for March, April and May 2020.

The Annual Adjustment Return (AAR) for 2019-20 is still required to be lodged by 21 July 2020. For that AAR, the State Government's recently-announced waiver of payroll tax for relevant wages for the months of March, April and May will apply.

### C

One-year rebate for employers who pay payroll tax and employ new youth employees aged 24 years and under.

(Commencing 1 April 2020)

The Commissioner of State Revenue will administer the Rebate Scheme recently announced by the State Government.

The Commissioner will issue more details directly to employers, including eligibility criteria and the application process, in due course.



Details for the three measures and the **application process** will soon be published to the SRO website.

## More information about Payroll Tax

For updates: Register for the State Revenue Office [email subscription service](#) (or go to [sro.tas.gov.au](http://sro.tas.gov.au)).

Enquiries: [taxhelp@treasury.tas.gov.au](mailto:taxhelp@treasury.tas.gov.au) or (03) 6166 4400 (9:00am to 5:00pm, business days)